

CLASS "A" OR "B"

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

ANNUAL REPORT

OF

NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

Exact Legal Name of Respondent

Certificate Number(s)

641-W, 551-S, 555-W, 678-W, 676-W, 672-W, 580-S, 501-W, 435-S  
↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓  
WS 982 WS 989 WS 989 WS 989 WS 989 WS 989 WS 989 WS 989 WS 989  
Submitted To The  
STATE OF FLORIDA  
Regency  
Utilities



FOR THE

YEAR ENDED DECEMBER 31, 20

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# **EXECUTIVE SUMMARY**



UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

**YEAR OF REPORT**  
December 31, 2024

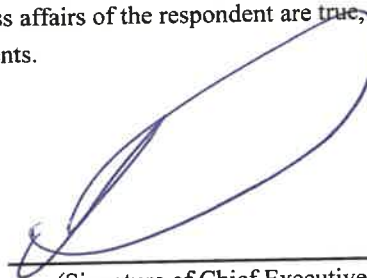
### CERTIFICATION OF ANNUAL REPORT

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

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

Items Certified

|    |    |    |    |
|----|----|----|----|
| 1. | 2. | 3. | 4. |
| 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, 2024

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

County: Alachua, Duval, Franklin, Leon, Okaloosa

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

4939 Cross Bayou Blvd.  
New Port Richey, FL 34652

Telephone: (727) 848-8292

E Mail Address: trendell@uswatercorp.net

WEB Site: www.mywaterservice.com

Sunshine State One-Call of Florida, Inc. Member Number RUI949; KC2130; SW2254; FWS-620

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

Troy Rendell  
Vice President - Investor Owned Utilities

Telephone: (727) 848-8292

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

4939 Cross Bayou Blvd.  
New Port Richey, FL 34652

Telephone: (727) 848-8292

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

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

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

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

Individual Partnership Sub S Corporation 1120 Corporation  
☐ ☐ ☒ ☐

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

|     | Name                                 | Percent Ownership |
|-----|--------------------------------------|-------------------|
| 1.  | Gary Deremer                         | 71.74%            |
| 2.  | Cecil Delcher and Diana Miller, JTRS | 24.94%            |
| 3.  |                                      |                   |
| 4.  |                                      |                   |
| 5.  |                                      |                   |
| 6.  |                                      |                   |
| 7.  |                                      |                   |
| 8.  |                                      |                   |
| 9.  |                                      |                   |
| 10. |                                      |                   |

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

**YEAR OF REPORT**  
December 31, 2024

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

[illegible]

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

**YEAR OF REPORT**  
December 31, 2024

## 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.

North Florida Community Water Systems, Inc. was incorporated on January 1, 2023 for the purpose of merging six (6) separate Florida corporations into one. These merged corporations were: Duval Waterworks, Gator Waterworks, Lake Talquin Waterworks, Seminole Waterworks, Okaloosa Waterworks, and Sunny Hills Utility.

The merger and name change was approved by the Commission in Order No. PSC-2023-0097-FOF-WS, issued February 22, 2023.

This combined company provides potable water and wastewater service in Alachua, Duval, Leon, Franklin and Okaloosa counties.

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

SGL Wastewater Services was merged into NFCWS as of January 1, 2023.

SGL wastewater provides wastewater service on St. George Island in Franklin county.

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

**YEAR OF REPORT**  
December 31, 2024

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/24

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

AFFILIATE:

Shareholders of Florida Community Water Systems, Inc.

100%

Florida Community Water Systems, Inc.

----

77.93%

U.S. Water Services Corporation

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

**YEAR OF REPORT**

December 31, 2024

### COMPENSATION OF OFFICERS

| For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent. |              |                                                        |                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------------------------|----------------------------------|
| NAME<br>(a)                                                                                                                                                                            | TITLE<br>(b) | % OF TIME SPENT<br>AS OFFICER OF<br>THE UTILITY<br>(c) | OFFICERS'<br>COMPENSATION<br>(d) |
| Gary Deremer                                                                                                                                                                           | President    | 20%                                                    | \$ 73,400                        |
|                                                                                                                                                                                        |              |                                                        |                                  |
|                                                                                                                                                                                        |              |                                                        |                                  |
|                                                                                                                                                                                        |              |                                                        |                                  |
|                                                                                                                                                                                        |              |                                                        |                                  |
|                                                                                                                                                                                        |              |                                                        |                                  |

### COMPENSATION OF DIRECTORS

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

**YEAR OF REPORT**  
December 31, 2024

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.

[illegible]

E-7

**YEAR OF REPORT**  
December 31, 2024

[illegible]



**UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.**

[illegible]

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

**BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)**

## **Part II. Specific Instructions: Sale, Purchase and Transfer of Assets**

- [illegible]

# **FINANCIAL SECTION**

**YEAR OF REPORT**  
December 31, 2024

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                                                     | REF.<br>PAGE<br>(c) | PREVIOUS<br>YEAR<br>(d) | CURRENT<br>YEAR<br>(e) |
|---------------------|-----------------------------------------------------------------------------------------|---------------------|-------------------------|------------------------|
|                     | <b>UTILITY PLANT</b>                                                                    |                     |                         |                        |
| 101-106             | Utility Plant                                                                           | F-7                 | \$ 14,571,185           | \$ 15,661,294          |
| 108-110             | Less: Accumulated Depreciation and Amortization                                         | F-8                 | (6,141,601)             | (6,502,688)            |
|                     | <b>Net Plant</b>                                                                        |                     | \$ 8,429,584            | \$ 9,158,606           |
| 114-115             | Utility Plant Acquisition adjustment (Net)                                              | F-7                 | (1,706,222)             | (1,624,921)            |
| 116 *               | Other Utility Plant Adjustments                                                         |                     |                         |                        |
|                     | <b>Total Net Utility Plant</b>                                                          |                     | \$ 6,723,362            | \$ 7,533,685           |
|                     | <b>OTHER PROPERTY AND INVESTMENTS</b>                                                   |                     |                         |                        |
| 121                 | Nonutility Property                                                                     | F-9                 | \$ 0                    | \$ 0                   |
| 122                 | Less: Accumulated Depreciation and Amortization                                         |                     |                         |                        |
|                     | <b>Net Nonutility Property</b>                                                          |                     | \$ 0                    | \$ 0                   |
| 123                 | Investment in Associated Companies                                                      | F-10                | 0                       | 0                      |
| 124                 | Utility Investments                                                                     | F-10                | 0                       | 0                      |
| 125                 | Other Investments                                                                       | F-10                | 0                       | 0                      |
| 126-127             | Special Funds                                                                           |                     | 0                       | 0                      |
|                     | <b>Total Other Property &amp; Investments</b>                                           |                     | \$ 0                    | \$ 0                   |
|                     | <b>CURRENT AND ACCRUED ASSETS</b>                                                       |                     |                         |                        |
| 131                 | Cash                                                                                    | F-9                 | \$ 547,986              | \$ 346,452             |
| 132                 | Special Deposits                                                                        | F-9                 | 0                       | 0                      |
| 133                 | Other Special Deposits                                                                  |                     | 0                       | 0                      |
| 134                 | Working Funds                                                                           |                     |                         |                        |
| 135                 | Temporary Cash Investments                                                              |                     |                         |                        |
| 141-144             | Accounts and Notes Receivable, Less Accumulated<br>Provision for Uncollectible Accounts | F-11                | 299,207                 | 222,550                |
| 145                 | Accounts Receivable from Associated Companies                                           | F-12                | 0                       | 0                      |
| 146                 | Notes Receivable from Associated Companies                                              | F-12                | 0                       | 0                      |
| 151-153             | Material and Supplies                                                                   |                     |                         |                        |
| 161                 | Stores Expense                                                                          |                     | 26,741                  | 23,773                 |
| 162                 | Prepayments                                                                             |                     |                         |                        |
| 171                 | Accrued Interest and Dividends Receivable                                               |                     |                         |                        |
| 172 *               | Rents Receivable                                                                        |                     |                         |                        |
| 173 *               | Accrued Utility Revenues                                                                | F-12                | 0                       | 0                      |
| 174                 | Miscellaneous Current and Accrued Assets                                                |                     |                         |                        |
|                     | <b>Total Current and Accrued Assets</b>                                                 |                     | \$ 873,934              | \$ 592,776             |

\* Not Applicable for Class B Utilities

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

**YEAR OF REPORT**  
December 31, 2024

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

| ACCT.<br>NO.<br>(a)           | ACCOUNT NAME<br>(b)                        | REF.<br>PAGE<br>(c) | PREVIOUS<br>YEAR<br>(d)            | CURRENT<br>YEAR<br>(e)             |
|-------------------------------|--------------------------------------------|---------------------|------------------------------------|------------------------------------|
|                               | DEFERRED DEBITS                            |                     |                                    |                                    |
| 181                           | Unamortized Debt Discount & Expense        | F-13                | \$ _____                           | \$ _____ 0                         |
| 182                           | Extraordinary Property Losses              | F-13                | _____                              | _____                              |
| 183                           | Preliminary Survey & Investigation Charges |                     | _____                              | _____                              |
| 184                           | Clearing Accounts                          |                     | _____                              | _____                              |
| 185 *                         | Temporary Facilities                       |                     | _____                              | _____                              |
| 186                           | Miscellaneous Deferred Debits              | F-14                | 14,345                             | 44,011                             |
| 187 *                         | Research & Development Expenditures        |                     | _____                              | _____                              |
| 190                           | Accumulated Deferred Income Taxes          |                     | _____                              | _____                              |
|                               |                                            |                     |                                    |                                    |
| Total Deferred Debits         |                                            |                     | \$ align="right">14,345            | \$ align="right">44,011            |
| TOTAL ASSETS AND OTHER DEBITS |                                            |                     | \$ align="right"> <u>7,611,641</u> | \$ align="right"> <u>8,170,472</u> |

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

**YEAR OF REPORT**  
December 31, 2024

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

| ACCT.<br>NO.<br>(a)                    | ACCOUNT NAME<br>(b)                                          | REF.<br>PAGE<br>(c) | PREVIOUS<br>YEAR<br>(d) | CURRENT<br>YEAR<br>(e) |
|----------------------------------------|--------------------------------------------------------------|---------------------|-------------------------|------------------------|
| <b>EQUITY CAPITAL</b>                  |                                                              |                     |                         |                        |
| 201                                    | Common Stock Issued                                          | F-15                | \$ 1,375,700            | \$ 1,375,700           |
| 204                                    | Preferred Stock Issued                                       | F-15                | 0                       | 0                      |
| 202,205 *                              | Capital Stock Subscribed                                     |                     |                         |                        |
| 203,206 *                              | Capital Stock Liability for Conversion                       |                     |                         |                        |
| 207 *                                  | Premium on Capital Stock                                     |                     |                         |                        |
| 209 *                                  | Reduction in Par or Stated Value of Capital Stock            |                     |                         |                        |
| 210 *                                  | Gain on Resale or Cancellation of Reacquired Capital Stock   |                     |                         |                        |
| 211                                    | Other Paid - In Capital                                      |                     | 1,400,308               | 1,400,308              |
| 212                                    | Discount On Capital Stock                                    |                     |                         |                        |
| 213                                    | Capital Stock Expense                                        |                     |                         |                        |
| 214-215                                | Retained Earnings                                            | F-16                | 1,223,126               | 1,498,994              |
| 216                                    | Reacquired Capital Stock                                     |                     |                         |                        |
| 218                                    | Proprietary Capital<br>(Proprietorship and Partnership Only) |                     |                         |                        |
| Total Equity Capital                   |                                                              |                     | \$ 3,999,133            | \$ 4,275,001           |
| <b>LONG TERM DEBT</b>                  |                                                              |                     |                         |                        |
| 221                                    | Bonds                                                        | F-15                |                         | 0                      |
| 222 *                                  | Reacquired Bonds                                             |                     |                         | 0                      |
| 223                                    | Advances from Associated Companies                           | F-17                |                         | 0                      |
| 224                                    | Other Long Term Debt                                         | F-17                |                         | 0                      |
| Total Long Term Debt                   |                                                              |                     | \$ 0                    | \$ 0                   |
| <b>CURRENT AND ACCRUED LIABILITIES</b> |                                                              |                     |                         |                        |
| 231                                    | Accounts Payable                                             |                     | 10,039                  | 81,546                 |
| 232                                    | Notes Payable                                                | F-18                | 0                       | 0                      |
| 233                                    | Accounts Payable to Associated Companies                     | F-18                | 0                       | 0                      |
| 234                                    | Notes Payable to Associated Companies                        | F-18                | 0                       | 0                      |
| 235                                    | Customer Deposits                                            |                     | 52,546                  | 67,359                 |
| 236                                    | Accrued Taxes                                                | W/S-3               | 3,328                   | (6,703)                |
| 237                                    | Accrued Interest                                             | F-19                | 0                       | 0                      |
| 238                                    | Accrued Dividends                                            |                     |                         |                        |
| 239                                    | Matured Long Term Debt                                       |                     |                         |                        |
| 240                                    | Matured Interest                                             |                     |                         |                        |
| 241                                    | Miscellaneous Current & Accrued Liabilities                  | F-20                | 333,762                 | 342,586                |
| Total Current & Accrued Liabilities    |                                                              |                     | \$ 399,676              | \$ 484,788             |

\* Not Applicable for Class B Utilities

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

| ACCT.<br>NO.<br>(a)                         | ACCOUNT NAME<br>(b)                                              | REF.<br>PAGE<br>(c) | PREVIOUS<br>YEAR<br>(d) | CURRENT<br>YEAR<br>(e) |
|---------------------------------------------|------------------------------------------------------------------|---------------------|-------------------------|------------------------|
| <b>DEFERRED CREDITS</b>                     |                                                                  |                     |                         |                        |
| 251                                         | Unamortized Premium On Debt                                      | F-13                | \$ _____                | \$ _____ 0             |
| 252                                         | Advances For Construction                                        | F-20                | _____                   | _____ 0                |
| 253                                         | Other Deferred Credits                                           | F-21                | _____                   | _____ 0                |
| 255                                         | Accumulated Deferred Investment Tax Credits                      |                     |                         |                        |
| Total Deferred Credits                      |                                                                  |                     | \$ _____ 0              | \$ _____ 0             |
| <b>OPERATING RESERVES</b>                   |                                                                  |                     |                         |                        |
| 261                                         | Property Insurance Reserve                                       |                     | \$ _____                | \$ _____               |
| 262                                         | Injuries & Damages Reserve                                       |                     | _____                   | _____                  |
| 263                                         | Pensions and Benefits Reserve                                    |                     | _____                   | _____                  |
| 265                                         | Miscellaneous Operating Reserves                                 |                     | _____                   | _____                  |
| Total Operating Reserves                    |                                                                  |                     | \$ _____ 0              | \$ _____ 0             |
| <b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b> |                                                                  |                     |                         |                        |
| 271                                         | Contributions in Aid of Construction                             | F-22                | \$ 4,670,761            | \$ 4,993,322           |
| 272                                         | Accumulated Amortization of Contributions in Aid of Construction | F-22                | 1,457,930               | 1,582,639              |
| Total Net CIAC                              |                                                                  |                     | \$ 3,212,831            | \$ 3,410,683           |
| <b>ACCUMULATED DEFERRED INCOME TAXES</b>    |                                                                  |                     |                         |                        |
| 281                                         | Accumulated Deferred Income Taxes - Accelerated Depreciation     |                     | \$ _____                | \$ _____               |
| 282                                         | Accumulated Deferred Income Taxes - Liberalized Depreciation     |                     | _____                   | _____                  |
| 283                                         | Accumulated Deferred Income Taxes - Other                        |                     | _____                   | _____                  |
| Total Accumulated Deferred Income Tax       |                                                                  |                     | \$ _____ 0              | \$ _____ 0             |
| <b>TOTAL EQUITY CAPITAL AND LIABILITIES</b> |                                                                  |                     | \$ 7,611,641            | \$ 8,170,472           |



UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

**YEAR OF REPORT**  
December 31, 2024

**COMPARATIVE OPERATING STATEMENT**

| ACCT.<br>NO.<br>(a)                                            | ACCOUNT NAME<br>(b)                                 | REF.<br>PAGE<br>(c) | PREVIOUS<br>YEAR<br>(d) | CURRENT<br>YEAR *<br>(e) |
|----------------------------------------------------------------|-----------------------------------------------------|---------------------|-------------------------|--------------------------|
| <b>UTILITY OPERATING INCOME</b>                                |                                                     |                     |                         |                          |
| 400                                                            | Operating Revenues                                  | F-3(b)              | \$ 1,933,663            | \$ 2,216,128             |
| 469, 530                                                       | Less: Guaranteed Revenue and AFPI                   | F-3(b)              | 15,752                  | 27,976                   |
| Net Operating Revenues                                         |                                                     |                     | \$ 1,917,912            | \$ 2,188,152             |
| 401                                                            | Operating Expenses                                  | F-3(b)              | \$ 1,322,419            | \$ 1,484,763             |
| 403                                                            | Depreciation Expense:                               | F-3(b)              | \$ 379,086              | \$ 415,045               |
|                                                                | Less: Amortization of CIAC                          | F-22                | (121,471)               | (124,709)                |
| Net Depreciation Expense                                       |                                                     |                     | \$ 257,615              | \$ 290,336               |
| 406                                                            | Amortization of Utility Plant Acquisition Adjustm   | F-3(b)              | (80,190)                | (81,402)                 |
| 407                                                            | Amortization Expense (Other than CIAC)              | F-3(b)              | 11,921                  | 4,094                    |
| 408                                                            | Taxes Other Than Income                             | W/S-3               | 144,808                 | 155,419                  |
| 409                                                            | Current Income Taxes                                | W/S-3               |                         | 0                        |
| 410.1                                                          | Deferred Federal Income Taxes                       | W/S-3               |                         | 0                        |
| 410.1                                                          | Deferred State Income Taxes                         | W/S-3               |                         | 0                        |
| 411.1                                                          | Provision for Deferred Income Taxes - Credit        | W/S-3               |                         | 0                        |
| 412.1                                                          | Investment Tax Credits Deferred to Future Period    | W/S-3               |                         | 0                        |
| 412.1                                                          | Investment Tax Credits Restored to Operating Inc    | W/S-3               |                         | 0                        |
| Utility Operating Expenses                                     |                                                     |                     | \$ 1,656,572            | \$ 1,853,210             |
| Net Utility Operating Income                                   |                                                     |                     | \$ 261,339              | \$ 334,942               |
| 469, 530                                                       | Add Back: Guaranteed Revenue and AFPI               | F-3(b)              | 15,752                  | 27,976                   |
| 413                                                            | Income From Utility Plant Leased to Others          |                     |                         | 0                        |
| 414                                                            | Gains (losses) From Disposition of Utility Property |                     |                         | 0                        |
| 420                                                            | Allowance for Funds Used During Construction        |                     |                         | 0                        |
| Total Utility Operating Income [Enter here and on Page F-3(c)] |                                                     |                     | \$ 277,091              | \$ 362,918               |

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYST

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**COMPARATIVE OPERATING STATEMENT (Cont'd)**

| WATER<br>SCHEDULE W-3 *<br>(f)                                  | WASTEWATER<br>SCHEDULE S-3 *<br>(g)                      | OTHER THAN<br>REPORTING<br>SYSTEMS<br>(h) |
|-----------------------------------------------------------------|----------------------------------------------------------|-------------------------------------------|
| \$ 1,836,168<br>27,976                                          | \$ 379,959<br>0                                          | \$                                        |
| \$ 1,808,192                                                    | \$ 379,959                                               | \$ 0                                      |
| \$ 1,076,737                                                    | \$ 408,026                                               | \$                                        |
| 379,515<br>(124,497)                                            | 35,530<br>(212)                                          |                                           |
| \$ 255,018                                                      | \$ 35,318                                                | \$ 0                                      |
| (79,620)<br>4,094<br>135,610<br>0<br>0<br>0<br>0<br>0<br>0<br>0 | (1,782)<br><br>19,809<br>0<br>0<br>0<br>0<br>0<br>0<br>0 |                                           |
| \$ 1,391,839                                                    | \$ 461,371                                               | \$ 0                                      |
| \$ 416,354                                                      | \$ (81,412)                                              | \$ 0                                      |
| 27,976<br>0<br>0<br>0                                           | 0<br>0<br>0<br>0                                         |                                           |
| \$ 444,330                                                      | \$ (81,412)                                              | \$ 0                                      |

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.**YEAR OF REPORT**

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**COMPARATIVE OPERATING STATEMENT (Cont'd)**

| ACCT.<br>NO.<br>(a)                               | ACCOUNT NAME<br>(b)                                                                        | REF.<br>PAGE<br>(c) | PREVIOUS<br>YEAR<br>(d) | CURRENT<br>YEAR<br>(e) |
|---------------------------------------------------|--------------------------------------------------------------------------------------------|---------------------|-------------------------|------------------------|
| Total Utility Operating Income [from page F-3(a)] |                                                                                            |                     | \$ 277,091              | \$ 362,918             |
| 415                                               | OTHER INCOME AND DEDUCTIONS<br>Revenues-Merchandising, Jobbing, and<br>Contract Deductions |                     | \$                      | \$                     |
| 416                                               | Costs & Expenses of Merchandising<br>Jobbing, and Contract Work                            |                     |                         |                        |
| 419                                               | Interest and Dividend Income                                                               |                     |                         |                        |
| 421                                               | Nonutility Income                                                                          |                     |                         |                        |
| 426                                               | Miscellaneous Nonutility Expenses                                                          |                     |                         |                        |
| Total Other Income and Deductions                 |                                                                                            |                     | \$ 0                    | \$ 0                   |
| 408.2                                             | TAXES APPLICABLE TO OTHER INCOME<br>Taxes Other Than Income                                |                     | \$                      | \$                     |
| 409.2                                             | Income Taxes                                                                               |                     |                         |                        |
| 410.2                                             | Provision for Deferred Income Taxes                                                        |                     |                         |                        |
| 411.2                                             | Provision for Deferred Income Taxes - Credit                                               |                     |                         |                        |
| 412.2                                             | Investment Tax Credits - Net                                                               |                     |                         |                        |
| 412.3                                             | Investment Tax Credits Restored to Operating Income                                        |                     |                         |                        |
| Total Taxes Applicable To Other Income            |                                                                                            |                     | \$ 0                    | \$ 0                   |
| INTEREST EXPENSE                                  |                                                                                            |                     |                         |                        |
| 427                                               | Interest Expense                                                                           | F-19                | \$ 1,461                | \$ 966                 |
| 428                                               | Amortization of Debt Discount & Expense                                                    | F-13                |                         | 0                      |
| 429                                               | Amortization of Premium on Debt                                                            | F-13                |                         | 0                      |
| Total Interest Expense                            |                                                                                            |                     | \$ 1,461                | \$ 966                 |
| EXTRAORDINARY ITEMS                               |                                                                                            |                     |                         |                        |
| 433                                               | Extraordinary Income                                                                       |                     | \$                      | \$                     |
| 434                                               | Extraordinary Deductions                                                                   |                     |                         |                        |
| 409.3                                             | Income Taxes, Extraordinary Items                                                          |                     |                         |                        |
| Total Extraordinary Items                         |                                                                                            |                     | \$ 0                    | \$ 0                   |
| NET INCOME                                        |                                                                                            |                     | \$ 275,630              | \$ 361,952             |

Explain Extraordinary Income:

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**SCHEDULE OF YEAR END RATE BASE**

| ACCT.<br>NO.<br>(a)                                    | ACCOUNT NAME<br>(b)                  | REF.<br>PAGE<br>(c) | WATER<br>UTILITY<br>(d) | WASTEWATER<br>UTILITY<br>(e) |
|--------------------------------------------------------|--------------------------------------|---------------------|-------------------------|------------------------------|
| 101                                                    | Utility Plant In Service             | F-7                 | \$ 14,084,100           | \$ 1,431,950                 |
|                                                        | Less:                                |                     |                         |                              |
|                                                        | Nonused and Useful Plant (1)         |                     |                         |                              |
| 108                                                    | Accumulated Depreciation             | F-8                 | (5,671,299)             | (831,389)                    |
| 110                                                    | Accumulated Amortization             | F-8                 | 0                       | 0                            |
| 271                                                    | Contributions in Aid of Construction | F-22                | (4,944,745)             | (48,577)                     |
| 252                                                    | Advances for Construction            | F-20                |                         |                              |
| Subtotal                                               |                                      |                     | \$ 3,468,056            | \$ 551,984                   |
| 272                                                    | Add:                                 |                     |                         |                              |
|                                                        | Accumulated Amortization of          |                     |                         |                              |
|                                                        | Contributions in Aid of Construction | F-22                | 1,548,212               | 34,427                       |
| Subtotal                                               |                                      |                     | \$ 5,016,268            | \$ 586,411                   |
| 114                                                    | Plus or Minus:                       |                     |                         |                              |
|                                                        | Acquisition Adjustments (2)          | F-7                 | (1,587,138)             | (125,659)                    |
| 115                                                    | Accumulated Amortization of          |                     |                         |                              |
|                                                        | Acquisition Adjustments (2)          | F-7                 | 1,276,195               | 112,183                      |
|                                                        | Working Capital Allowance (3)        |                     | 134,592                 | 51,003                       |
|                                                        | Other (Specify):                     |                     |                         |                              |
|                                                        |                                      |                     |                         |                              |
|                                                        |                                      |                     |                         |                              |
|                                                        |                                      |                     |                         |                              |
| RATE BASE                                              |                                      |                     | \$ 4,839,916            | \$ 623,938                   |
| NET UTILITY OPERATING INCOME                           |                                      |                     | \$ 416,354              | \$ (81,412)                  |
| ACHIEVED RATE OF RETURN (Operating Income / Rate Base) |                                      |                     | 8.60%                   | -13.05%                      |

**NOTES :**

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

| CLASS OF CAPITAL<br>(a)     | DOLLAR<br>AMOUNT (2)<br>(b) | PERCENTAGE<br>OF CAPITAL<br>(c) | ACTUAL<br>COST RATES (3)<br>(d) | WEIGHTED<br>COST<br>(c x d)<br>(e) |
|-----------------------------|-----------------------------|---------------------------------|---------------------------------|------------------------------------|
| Common Equity               | \$ 4,275,001                | 98.45%                          | 8.69%                           | 8.55%                              |
| Preferred Stock             | 0                           | 0.00%                           |                                 | 0.00%                              |
| Long Term Debt              | 0                           | 0.00%                           |                                 | 0.00%                              |
| Customer Deposits           | 67,359                      | 1.55%                           | 2.00%                           | 0.03%                              |
| 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%                              |
| <b>Total</b>                | <b>\$ 4,342,360</b>         | <b>100.00%</b>                  |                                 | <b>8.58%</b>                       |

(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: 6.94% +(1.719/Equity Ratio)

Commission order approving Return on Equity: PSC-2024-0165-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.

UTILITY NAME:

NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

| CLASS OF<br>CAPITAL<br>(a)  | PER BOOK<br>BALANCE<br>(b) | NON-UTILITY<br>ADJUSTMENTS<br>(c) | NON-<br>JURISDICTIONAL<br>ADJUSTMENTS<br>(d) | OTHER (1)<br>ADJUSTMENTS<br>SPECIFIC<br>(e) | OTHER (1)<br>ADJUSTMENTS<br>PRO RATA<br>(f) | CAPITAL<br>STRUCTURE<br>(g) |
|-----------------------------|----------------------------|-----------------------------------|----------------------------------------------|---------------------------------------------|---------------------------------------------|-----------------------------|
| Common Equity               | \$ 4,275,001               | \$                                | \$                                           | \$                                          | \$                                          | \$ 4,275,001                |
| Preferred Stock             |                            |                                   |                                              |                                             |                                             | 0                           |
| Long Term Debt              |                            |                                   |                                              |                                             |                                             | 0                           |
| Customer Deposits           | 67,359                     |                                   |                                              |                                             |                                             | 67,359                      |
| Tax Credits - Zero Cost     |                            |                                   |                                              |                                             |                                             | 0                           |
| Tax Credits - Weighted Cost |                            |                                   |                                              |                                             |                                             | 0                           |
| Deferred Inc. Taxes         |                            |                                   |                                              |                                             |                                             | 0                           |
| Other (Explain)             |                            |                                   |                                              |                                             |                                             | 0                           |
| Total                       | \$ 4,342,360               | \$ 0                              | \$ 0                                         | \$ 0                                        | \$ 0                                        | \$ 4,342,360                |

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

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**UTILITY PLANT  
ACCOUNTS 101 - 106**

| ACCT.<br>NO.<br>(a) | DESCRIPTION<br>(b)                          | WATER<br>(c)  | WASTEWATER<br>(d) | OTHER THAN<br>REPORTING<br>SYSTEMS<br>(e) | TOTAL<br>(f)  |
|---------------------|---------------------------------------------|---------------|-------------------|-------------------------------------------|---------------|
| 101                 | Plant Accounts:<br>Utility Plant In Service | \$ 14,084,100 | \$ 1,431,950      | \$ _____                                  | \$ 15,516,050 |
| 102                 | Utility Plant Leased to<br>Other            | _____         | _____             | _____                                     | 0             |
| 103                 | Property Held for Future<br>Use             | 144,594       | _____             | _____                                     | 144,594       |
| 104                 | Utility Plant Purchased<br>or Sold          | _____         | _____             | _____                                     | 0             |
| 105                 | Construction Work in<br>Progress            | 650           | _____             | _____                                     | 650           |
| 106                 | Completed Construction<br>Not Classified    | _____         | _____             | _____                                     | 0             |
|                     | Total Utility Plant                         | \$ 14,229,344 | \$ 1,431,950      | \$ 0                                      | \$ 15,661,294 |

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

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

| ACCT.<br>NO.<br>(a) | DESCRIPTION<br>(b)                  | WATER<br>(c)   | WASTEWATER<br>(d) | OTHER THAN<br>REPORTING<br>SYSTEMS<br>(e) | TOTAL<br>(f)   |
|---------------------|-------------------------------------|----------------|-------------------|-------------------------------------------|----------------|
| 114                 | Acquisition Adjustment              | \$ (1,587,138) | \$ (125,659)      | \$ _____                                  | \$ (1,712,797) |
|                     |                                     | _____          | _____             | _____                                     | 0              |
|                     |                                     | _____          | _____             | _____                                     | 0              |
|                     |                                     | _____          | _____             | _____                                     | 0              |
|                     |                                     | _____          | _____             | _____                                     | 0              |
|                     | Total Plant Acquisition Adjustments | \$ (1,587,138) | \$ (125,659)      | \$ 0                                      | \$ (1,712,797) |
| 115                 | Accumulated Amortization            | \$ 1,276,195   | \$ 112,183        | \$ _____                                  | \$ 1,388,378   |
|                     |                                     | _____          | _____             | _____                                     | 0              |
|                     |                                     | _____          | _____             | _____                                     | 0              |
|                     |                                     | _____          | _____             | _____                                     | 0              |
|                     |                                     | _____          | _____             | _____                                     | 0              |
|                     | Total Accumulated Amortization      | \$ 1,276,195   | \$ 112,183        | \$ 0                                      | \$ 1,388,378   |
|                     | Net Acquisition Adjustments         | \$ (310,943)   | \$ (13,476)       | \$ 0                                      | \$ (324,420)   |

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

| DESCRIPTION<br>(a)              | WATER<br>(b) | WASTEWATER<br>(c) | OTHER THAN<br>REPORTING<br>SYSTEMS<br>(d) | TOTAL<br>(e) |
|---------------------------------|--------------|-------------------|-------------------------------------------|--------------|
| <b>ACCUMULATED DEPRECIATION</b> |              |                   |                                           |              |
| <b>Account 108</b>              |              |                   |                                           |              |
| Balance first of year           | \$ 5,307,807 | \$ 802,854        | \$                                        | \$ 6,110,661 |
| Credit during year:             |              |                   |                                           |              |
| Accruals charged to:            |              |                   |                                           |              |
| Account 108.1 (1)               | \$ 378,283   | \$ 34,743         | \$                                        | \$ 413,026   |
| Account 108.2 (2)               |              |                   |                                           | 0            |
| Account 108.3 (2)               |              |                   |                                           | 0            |
| Other Accounts (specify):       |              |                   |                                           | 0            |
|                                 |              |                   |                                           | 0            |
|                                 |              |                   |                                           | 0            |
| Salvage                         |              |                   |                                           | 0            |
| Other Credits (Specify):        |              |                   |                                           | 0            |
|                                 |              |                   |                                           | 0            |
| Total Credits                   | \$ 378,283   | \$ 34,743         | \$ 0                                      | \$ 413,026   |
| Debits during year:             |              |                   |                                           |              |
| Book cost of plant retired      | 32,524       | 21,434            |                                           | 53,958       |
| Cost of Removal                 |              |                   |                                           | 0            |
| Other Debits (specify):         |              |                   |                                           | 0            |
|                                 |              |                   |                                           | 0            |
| Total Debits                    | \$ 32,524    | \$ 21,434         | \$ 0                                      | \$ 53,958    |
| Balance end of year             | \$ 5,653,566 | \$ 816,164        | \$ 0                                      | \$ 6,469,729 |
| <b>ACCUMULATED AMORTIZATION</b> |              |                   |                                           |              |
| <b>Account 110</b>              |              |                   |                                           |              |
| Balance first of year           | \$ 16,502    | 14,438            | \$                                        | \$ 30,940    |
| Credit during year:             |              |                   |                                           |              |
| Accruals charged to:            |              |                   |                                           |              |
|                                 | \$ 1,232     | 787               | \$                                        | \$ 2,019     |
| Account 110.2 (3)               |              |                   |                                           | 0            |
| Other Accounts (specify):       |              |                   |                                           | 0            |
|                                 |              |                   |                                           | 0            |
| Total credits                   | \$ 1,232     | 787               | \$ 0                                      | \$ 2,019     |
| Debits during year:             |              |                   |                                           |              |
| Book cost of plant retired      |              |                   |                                           | 0            |
| Other debits (specify):         |              |                   |                                           | 0            |
|                                 |              |                   |                                           | 0            |
| Total Debits                    | \$           |                   | \$ 0                                      | \$ 0         |
| Balance end of year             | \$ 17,734    | \$ 15,225         | \$ 0                                      | \$ 32,959    |

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



UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

| DESCRIPTION OF CASE<br>(DOCKET NO.)<br>(a) | EXPENSE<br>INCURRED<br>DURING YEAR<br>(b) | CHARGED OFF<br>DURING YEAR |               |
|--------------------------------------------|-------------------------------------------|----------------------------|---------------|
|                                            |                                           | ACCT.<br>(d)               | AMOUNT<br>(e) |
| Misc - including Sunny Hills and Gator     | \$ _____                                  | 666                        | \$ 1,075      |
|                                            |                                           | 766                        |               |
|                                            |                                           |                            |               |
|                                            |                                           |                            |               |
| Total                                      | \$ 0                                      |                            | \$ 1,075      |

**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<br>(a)        | BEGINNING<br>YEAR<br>(b) | ADDITIONS<br>(c) | REDUCTIONS<br>(d) | ENDING YEAR<br>BALANCE<br>(e) |
|---------------------------|--------------------------|------------------|-------------------|-------------------------------|
| NONE                      | \$ _____                 | \$ _____         | \$ _____          | \$ 0                          |
|                           |                          |                  |                   | 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.

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

**INVESTMENTS AND SPECIAL FUNDS**  
**ACCOUNTS 123 - 127**

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

| DESCRIPTION OF SECURITY OR SPECIAL FUND<br>(a)                                           | FACE OR<br>PAR VALUE<br>(b) | YEAR END<br>BOOK COST<br>(c) |
|------------------------------------------------------------------------------------------|-----------------------------|------------------------------|
| INVESTMENT IN ASSOCIATED COMPANIES (Account 123):                                        | \$ _____                    | \$ _____                     |
| _____                                                                                    | _____                       | _____                        |
| _____                                                                                    | _____                       | _____                        |
| _____                                                                                    | _____                       | _____                        |
| _____                                                                                    | _____                       | _____                        |
| _____                                                                                    | _____                       | _____                        |
| Total Investment in Associated Companies                                                 |                             | \$ <u>0</u>                  |
| UTILITY INVESTMENTS (Account 124):                                                       | \$ _____                    | \$ _____                     |
| _____                                                                                    | _____                       | _____                        |
| _____                                                                                    | _____                       | _____                        |
| _____                                                                                    | _____                       | _____                        |
| _____                                                                                    | _____                       | _____                        |
| _____                                                                                    | _____                       | _____                        |
| Total Utility Investment                                                                 |                             | \$ <u>0</u>                  |
| OTHER INVESTMENTS (Account 125):                                                         | \$ _____                    | \$ _____                     |
| _____                                                                                    | _____                       | _____                        |
| _____                                                                                    | _____                       | _____                        |
| _____                                                                                    | _____                       | _____                        |
| _____                                                                                    | _____                       | _____                        |
| _____                                                                                    | _____                       | _____                        |
| Total Other Investment                                                                   |                             | \$ <u>0</u>                  |
| SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): |                             | \$ _____                     |
| _____                                                                                    |                             | _____                        |
| _____                                                                                    |                             | _____                        |
| _____                                                                                    |                             | _____                        |
| _____                                                                                    |                             | _____                        |
| _____                                                                                    |                             | _____                        |
| Total Special Funds                                                                      |                             | \$ <u>0</u>                  |

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

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

| DESCRIPTION<br>(a)                                                 |             | TOTAL<br>(b) |
|--------------------------------------------------------------------|-------------|--------------|
| CUSTOMER ACCOUNTS RECEIVABLE (Account 141):                        |             |              |
| <u>Water &amp; Wastewater</u>                                      | \$ 265,812  |              |
| _____                                                              | _____       |              |
| <u>Other</u>                                                       | _____       |              |
| _____                                                              | _____       |              |
| Total Customer Accounts Receivable                                 |             | \$ 265,812   |
| OTHER ACCOUNTS RECEIVABLE ( Account 142):                          |             |              |
| <u>Affiliated Company</u>                                          | \$ _____    |              |
| _____                                                              | _____       |              |
| _____                                                              | _____       |              |
| _____                                                              | _____       |              |
| Total Other Accounts Receivable                                    |             | \$ 0         |
| NOTES RECEIVABLE (Account 144 ):                                   |             |              |
| _____                                                              | \$ _____    |              |
| _____                                                              | _____       |              |
| _____                                                              | _____       |              |
| Total Notes Receivable                                             |             | \$ 0         |
| Total Accounts and Notes Receivable                                |             | \$ 265,812   |
| ACCUMULATED PROVISION FOR<br>UNCOLLECTIBLE ACCOUNTS ( Account 143) |             |              |
| Balance first of year                                              | \$ _____    |              |
| Add: Provision for uncollectibles for current year                 | \$ (43,261) |              |
| <u>Collection of accounts previously written off</u>               | _____       |              |
| <u>Utility Accounts</u>                                            | _____       |              |
| <u>Others</u>                                                      | _____       |              |
| _____                                                              | _____       |              |
| Total Additions                                                    | \$ (43,261) |              |
| Deduct accounts written off during year:                           |             |              |
| <u>Utility Accounts</u>                                            | _____       |              |
| <u>Others</u>                                                      | _____       |              |
| _____                                                              | _____       |              |
| Total accounts written off                                         | \$ 0        |              |
| Balance end of year                                                |             | \$ (43,261)  |
| TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET                          |             | \$ 222,550   |

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately.

| DESCRIPTION<br>(a) | TOTAL<br>(b) |
|--------------------|--------------|
|                    | \$ -         |
|                    |              |
|                    |              |
|                    |              |
|                    |              |
|                    |              |
|                    |              |
|                    |              |
|                    |              |
| Total              | \$ -         |

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 146**

Report each note receivable from associated companies separately.

| DESCRIPTION<br>(a) | INTEREST<br>RATE<br>(b) | TOTAL<br>(c) |
|--------------------|-------------------------|--------------|
|                    | % \$                    |              |
|                    | %                       |              |
|                    | %                       |              |
|                    | %                       |              |
|                    | %                       |              |
|                    | %                       |              |
|                    | %                       |              |
|                    | %                       |              |
| Total              |                         | \$ 0         |

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**  
**ACCOUNT 174**

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

**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<br>(a)                                   | AMOUNT<br>WRITTEN OFF<br>DURING YEAR<br>(b) | YEAR END<br>BALANCE<br>(c) |
|------------------------------------------------------|---------------------------------------------|----------------------------|
| UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): | \$ _____                                    | \$ _____                   |
| _____                                                | _____                                       | _____                      |
| _____                                                | _____                                       | _____                      |
| _____                                                | _____                                       | _____                      |
| Total Unamortized Debt Discount and Expense          | \$ <u>0</u>                                 | \$ <u>0</u>                |
| UNAMORTIZED PREMIUM ON DEBT (Account 251):           | \$ _____                                    | \$ _____                   |
| _____                                                | _____                                       | _____                      |
| _____                                                | _____                                       | _____                      |
| _____                                                | _____                                       | _____                      |
| Total Unamortized Premium on Debt                    | \$ <u>0</u>                                 | \$ <u>0</u>                |

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

| DESCRIPTION<br>(a)                  | TOTAL<br>(b) |
|-------------------------------------|--------------|
| _____                               | _____        |
| _____                               | _____        |
| _____                               | _____        |
| Total Extraordinary Property Losses | \$ <u>0</u>  |

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

| DESCRIPTION - Provide itemized listing<br>(a)                 | AMOUNT<br>WRITTEN OFF<br>DURING YEAR<br>(b) | YEAR END<br>BALANCE<br>(c) |
|---------------------------------------------------------------|---------------------------------------------|----------------------------|
| DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1) |                                             |                            |
|                                                               | \$ 1,075                                    | \$ 3,977                   |
|                                                               |                                             |                            |
|                                                               |                                             |                            |
|                                                               |                                             |                            |
| Total Deferred Rate Case Expense                              | \$ 1,075                                    | \$ 3,977                   |
| OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):     |                                             |                            |
|                                                               | \$                                          | \$                         |
|                                                               |                                             |                            |
|                                                               |                                             |                            |
|                                                               |                                             |                            |
|                                                               |                                             |                            |
|                                                               |                                             |                            |
|                                                               |                                             |                            |
| Total Other Deferred Debits                                   | \$ 0                                        | \$ 0                       |
| REGULATORY ASSETS (Class A Utilities: Account. 186.3):        |                                             |                            |
| Abandonment of Well - Lake Talquin                            | \$ 3,078                                    | \$ 8,465                   |
| 186.7 - Leak Detection                                        | 710                                         | 13,490                     |
| 186.8 - Storm Damage Debby                                    | 306                                         | 18,079                     |
|                                                               |                                             |                            |
|                                                               |                                             |                            |
|                                                               |                                             |                            |
|                                                               |                                             |                            |
| Total Regulatory Assets                                       | \$ 4,094                                    | \$ 40,034                  |
| TOTAL MISCELLANEOUS DEFERRED DEBITS                           | \$ 5,169                                    | \$ 44,011                  |

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

| DESCRIPTION<br>(a)                    | RATE<br>(b) | TOTAL<br>(c) |
|---------------------------------------|-------------|--------------|
| <b>COMMON STOCK</b>                   |             |              |
| Par or stated value per share         | _____ %     | \$ _____     |
| Shares authorized                     |             | 10,000       |
| Shares issued and outstanding         |             | 10,000       |
| Total par value of stock issued       | _____ %     | \$ 1,375,700 |
| Dividends declared per share for year | _____ %     | \$ _____     |
| <b>PREFERRED STOCK</b>                |             |              |
| Par or stated value per share         | _____ %     | \$ _____     |
| Shares authorized                     |             | _____        |
| Shares issued and outstanding         |             | _____        |
| Total par value of stock issued       | _____ %     | \$ _____     |
| Dividends declared per share for year | _____ %     | \$ _____     |

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

| DESCRIPTION OF OBLIGATION<br>INCLUDING DATE OF ISSUE AND DATE OF MATURITY<br>(a) | INTEREST              |                               | PRINCIPAL<br>AMOUNT PER<br>BALANCE SHEET<br>(d) |
|----------------------------------------------------------------------------------|-----------------------|-------------------------------|-------------------------------------------------|
|                                                                                  | ANNUAL<br>RATE<br>(b) | FIXED OR<br>VARIABLE *<br>(c) |                                                 |
| _____                                                                            | _____ %               | _____                         | \$ _____                                        |
| _____                                                                            | _____ %               | _____                         | _____                                           |
| _____                                                                            | _____ %               | _____                         | _____                                           |
| _____                                                                            | _____ %               | _____                         | _____                                           |
| _____                                                                            | _____ %               | _____                         | _____                                           |
| _____                                                                            | _____ %               | _____                         | _____                                           |
| _____                                                                            | _____ %               | _____                         | _____                                           |
| _____                                                                            | _____ %               | _____                         | _____                                           |
| _____                                                                            | _____ %               | _____                         | _____                                           |
| _____                                                                            | _____ %               | _____                         | _____                                           |
| Total                                                                            |                       |                               | \$ 0                                            |

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.**YEAR OF REPORT**

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**STATEMENT OF RETAINED EARNINGS**

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

| ACCT.<br>NO.<br>(a)                      | DESCRIPTION<br>(b)                                                                                                                | AMOUNTS<br>(c)          |
|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 215                                      | Unappropriated Retained Earnings:<br>Balance Beginning of Year                                                                    | \$ 1,752,248            |
| 439                                      | Changes to Account:<br>Adjustments to Retained Earnings ( requires Commission approval prior to use):<br>Credits: _____<br>_____  | \$ _____<br>_____       |
|                                          | Total Credits:                                                                                                                    | \$ 0                    |
|                                          | Debits: _____<br>_____                                                                                                            | \$ _____<br>_____       |
|                                          | Total Debits:                                                                                                                     | \$ 0                    |
| 435                                      | Balance Transferred from Income                                                                                                   | \$ 361,952              |
| 436                                      | Appropriations of Retained Earnings:<br>_____<br>_____                                                                            | _____<br>_____          |
|                                          | Total Appropriations of Retained Earnings                                                                                         | \$ 0                    |
| 437                                      | Dividends Declared:<br>Preferred Stock Dividends Declared _____                                                                   | (615,206)<br>_____      |
| 438                                      | Common Stock Dividends Declared _____<br>_____                                                                                    | _____<br>_____          |
|                                          | Total Dividends Declared                                                                                                          | \$ (615,206)            |
| 215                                      | Year end Balance                                                                                                                  | \$ 1,498,994            |
| 214                                      | Appropriated Retained Earnings (state balance and<br>purpose of each appropriated amount at year end):<br>_____<br>_____<br>_____ | _____<br>_____<br>_____ |
| 214                                      | Total Appropriated Retained Earnings                                                                                              | \$ 0                    |
|                                          | Total Retained Earnings                                                                                                           | \$ 1,498,994            |
| Notes to Statement of Retained Earnings: |                                                                                                                                   |                         |



UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

|                                            |
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| <b>YEAR OF REPORT</b><br>December 31, 2024 |
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**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

| DESCRIPTION<br>(a) | TOTAL<br>(b) |
|--------------------|--------------|
|                    | \$ 0         |
|                    |              |
|                    |              |
|                    |              |
|                    |              |
|                    |              |
|                    |              |
|                    |              |
|                    |              |
|                    |              |
|                    |              |
| Total              | \$ 0         |

**OTHER LONG-TERM DEBT  
ACCOUNT 224**

| DESCRIPTION OF OBLIGATION<br>INCLUDING DATE OF ISSUE AND DATE OF MATURITY<br>(a) | INTEREST              |                               | PRINCIPAL<br>AMOUNT PER<br>BALANCE SHEET<br>(d) |
|----------------------------------------------------------------------------------|-----------------------|-------------------------------|-------------------------------------------------|
|                                                                                  | ANNUAL<br>RATE<br>(b) | FIXED OR<br>VARIABLE *<br>(c) |                                                 |
|                                                                                  | %                     |                               | \$ 0                                            |
|                                                                                  | %                     |                               |                                                 |
|                                                                                  | %                     |                               |                                                 |
|                                                                                  | %                     |                               |                                                 |
|                                                                                  | %                     |                               |                                                 |
|                                                                                  | %                     |                               |                                                 |
|                                                                                  | %                     |                               |                                                 |
|                                                                                  | %                     |                               |                                                 |
|                                                                                  | %                     |                               |                                                 |
|                                                                                  | %                     |                               |                                                 |
|                                                                                  | %                     |                               |                                                 |
|                                                                                  | %                     |                               |                                                 |
|                                                                                  | %                     |                               |                                                 |
|                                                                                  | %                     |                               |                                                 |
|                                                                                  | %                     |                               |                                                 |
|                                                                                  | %                     |                               |                                                 |
|                                                                                  | %                     |                               |                                                 |
|                                                                                  | %                     |                               |                                                 |
|                                                                                  | %                     |                               |                                                 |
| Total                                                                            |                       |                               | \$ 0                                            |

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

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

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

| DESCRIPTION<br>(a) | TOTAL<br>(b) |
|--------------------|--------------|
|                    | \$ 0         |
|                    |              |
|                    |              |
|                    |              |
|                    |              |
|                    |              |
|                    |              |
| Total              | \$ 0         |

**YEAR OF REPORT**  
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UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

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

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES**  
**ACCOUNT 241**

| DESCRIPTION - Provide itemized listing<br>(a)       | BALANCE END<br>OF YEAR<br>(b) |
|-----------------------------------------------------|-------------------------------|
| 241.2 · Accounting Fees Accrued                     | \$ 2,810                      |
| 241.4 · Accr Gen Liability Ins                      | 219                           |
| 241.5 · Accr PSC Reg Fees                           | 58,771                        |
| 241.6 · Accrd Officer Salaries                      | 277,250                       |
| 241.7 · Leon County Water Tax                       | 2,151                         |
| 241.8 · Duval County Tax                            | 1,386                         |
| Total Miscellaneous Current and Accrued Liabilities | \$ 342,586                    |

**ADVANCES FOR CONSTRUCTION**  
**ACCOUNT 252**

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

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

|                                            |
|--------------------------------------------|
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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

| DESCRIPTION<br>(a)                           | WATER<br>(W-7)<br>(b) | WASTEWATER<br>(S-7)<br>(c) | W & WW OTHER<br>THAN SYSTEM<br>REPORTING<br>(d) | TOTAL<br>(e)   |
|----------------------------------------------|-----------------------|----------------------------|-------------------------------------------------|----------------|
| Balance first of year                        | \$ (4,629,744)        | \$ (41,017)                | \$ _____                                        | \$ (4,670,761) |
| Add credits during year:                     | \$ (315,501)          | \$ (7,560)                 | \$ _____                                        | \$ (323,061)   |
| Less debit charged during the year           | \$ 500                | \$ 0                       | \$ _____                                        | \$ 500         |
| Total Contribution In Aid<br>of Construction | \$ (4,944,745)        | \$ (48,577)                | \$ 0                                            | \$ (4,993,322) |

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

| DESCRIPTION<br>(a)                                                           | WATER<br>(W-8(a))<br>(b) | WASTEWATER<br>(S-8(a))<br>(c) | W & WW OTHER<br>THAN SYSTEM<br>REPORTING<br>(d) | TOTAL<br>(e) |
|------------------------------------------------------------------------------|--------------------------|-------------------------------|-------------------------------------------------|--------------|
| Balance first of year                                                        | \$ 1,423,715             | \$ 34,215                     | \$ _____                                        | \$ 1,457,930 |
| Debits during the year:                                                      | \$ 124,497               | \$ 212                        | \$ _____                                        | \$ 124,709   |
| Credits during the year                                                      | \$ _____                 | \$ 0                          | \$ _____                                        | \$ 0         |
| Total Accumulated Amortization<br>of Contributions In Aid of<br>Construction | \$ 1,548,212             | \$ 34,427                     | \$ 0                                            | \$ 1,582,639 |

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

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

| DESCRIPTION<br>(a)                                    | REF. NO.<br>(b) | AMOUNT<br>(c) |
|-------------------------------------------------------|-----------------|---------------|
| Net income for the year                               | F-3(c)          | \$ 361,952    |
| 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                                |                 | \$ 361,952    |
| Computation of tax :                                  |                 |               |
| N/A                                                   |                 |               |

# **WATER OPERATION SECTION**



UTILITY NAME: North Florida Community Water Systems, Inc.

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### 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<br>NUMBER | GROUP<br>NUMBER |
|---------------------------------------|-----------------------|-----------------|
| Duval water system / Duval            | 641-W                 | 1               |
| Gator water system / Alachua          | 555-W                 | 2               |
| Lake Talquin water system / Leon      | 678-W                 | 3               |
| Okaloosa water system / Okaloosa      | 676-W                 | 4               |
| Seminole water system / Leon          | 672-W                 | 5               |
| Sunny Hills water system / Washington | 501-W                 | 6               |
|                                       |                       |                 |
|                                       |                       |                 |
|                                       |                       |                 |
|                                       |                       |                 |
|                                       |                       |                 |
|                                       |                       |                 |
|                                       |                       |                 |
|                                       |                       |                 |
|                                       |                       |                 |
|                                       |                       |                 |

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT

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SYSTEM NAME / COUNTY : Duval Water System / Duval

**SCHEDULE OF YEAR END WATER RATE BASE**

| ACCT.<br>NO.<br>(a)                                                | ACCOUNT NAME<br>(b)                                     | REFERENCE<br>PAGE<br>(c) | WATER<br>UTILITY<br>(d) |
|--------------------------------------------------------------------|---------------------------------------------------------|--------------------------|-------------------------|
| 101                                                                | Utility Plant In Service                                | W-4(b)                   | \$ 1,359,213            |
|                                                                    | Less:                                                   |                          |                         |
|                                                                    | Nonused and Useful Plant (1)                            |                          | -                       |
| 108                                                                | Accumulated Depreciation                                | W-6(b)                   | (1,133,206)             |
| 110                                                                | Accumulated Amortization                                | F-8                      | (10,377)                |
| 271                                                                | Contributions in Aid of Construction                    | W-7                      | (21,980)                |
| 252                                                                | Advances for Construction                               | F-20                     |                         |
| Subtotal                                                           |                                                         |                          | \$ 193,650              |
| 272                                                                | Add:                                                    |                          |                         |
|                                                                    | Accumulated Amortization of                             |                          |                         |
|                                                                    | Contributions in Aid of Construction                    | W-8(a)                   | \$ 21,980               |
| Subtotal                                                           |                                                         |                          | \$ 215,630              |
|                                                                    | Plus or Minus:                                          |                          |                         |
| 114                                                                | Acquisition Adjustments (2)                             | F-7                      | (48,567)                |
| 115                                                                | Accumulated Amortization of Acquisition Adjustments (2) | F-7                      | 18,212                  |
|                                                                    | Working Capital Allowance (3)                           |                          | 14,315                  |
|                                                                    | Other (Specify):                                        |                          |                         |
|                                                                    |                                                         |                          |                         |
|                                                                    |                                                         |                          |                         |
| WATER RATE BASE                                                    |                                                         |                          | \$ 199,590              |
| WATER OPERATING INCOME                                             |                                                         | W-3                      | \$ (4,588)              |
| ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base) |                                                         |                          | -2.30%                  |

- 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.

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YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Duval Water System / Duval

**WATER OPERATING STATEMENT**

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                          | REFERENCE<br>PAGE<br>(c) | CURRENT<br>YEAR<br>(d) |
|---------------------|--------------------------------------------------------------|--------------------------|------------------------|
|                     | UTILITY OPERATING INCOME                                     |                          |                        |
| 400                 | Operating Revenues                                           | W-9                      | \$ 144,953             |
| 469                 | Less: Guaranteed Revenue and AFPI                            | W-9                      | 0                      |
|                     | Net Operating Revenues                                       |                          | \$ 144,953             |
| 401                 | Operating Expenses                                           | W-10(a)                  | \$ 114,523             |
| 403                 | Depreciation Expense                                         | W-6(a)                   | 30,661                 |
|                     | Less: Amortization of CIAC                                   | W-8(a)                   | 0                      |
|                     | Net Depreciation Expense                                     |                          | \$ 30,661              |
| 406                 | Amortization of Utility Plant Acquisition Adjustment         | F-7                      | (3,469)                |
| 407                 | Amortization Expense (Other than CIAC)                       | F-8                      | 638                    |
| 408.10              | Taxes Other Than Income<br>Utility Regulatory Assessment Fee |                          | 6,523                  |
| 408.11              | Property Taxes                                               |                          | 666                    |
| 408.12              | Payroll Taxes                                                |                          |                        |
| 408.13              | Other Taxes and Licenses                                     |                          |                        |
| 408                 | Total Taxes Other Than Income                                |                          | \$ 7,189               |
| 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                                   |                          | \$ 149,542             |
|                     | Utility Operating Income                                     |                          | \$ (4,588)             |
| 469                 | Add Back:<br>Guaranteed Revenue (and AFPI)                   | W-9                      | \$ 0                   |
| 413                 | Income From Utility Plant Leased to Others                   |                          |                        |
| 414                 | Gains (losses) From Disposition of Utility Property          |                          |                        |
| 420                 | Allowance for Funds Used During Construction                 |                          |                        |
|                     | Total Utility Operating Income                               |                          | \$ (4,588)             |

UTILITY NAME: Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY :

Duval Water System / Duval

**WATER UTILITY PLANT ACCOUNTS**

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                    | PREVIOUS<br>YEAR<br>(c) | ADDITIONS<br>(d) | RETIREMENTS<br>(e) | CURRENT<br>YEAR<br>(f) |
|---------------------|----------------------------------------|-------------------------|------------------|--------------------|------------------------|
| 301                 | Organization                           | \$ 25,510               | \$               | \$                 | \$ 25,510              |
| 302                 | Franchises                             | 0                       |                  |                    | 0                      |
| 303                 | Land and Land Rights                   | 0                       |                  |                    | 0                      |
| 304                 | Structures and Improvements            | 288,254                 |                  |                    | 288,254                |
| 305                 | Collecting and Impounding Reservoirs   | 0                       |                  |                    | 0                      |
| 306                 | Lake, River and Other Intakes          | 0                       |                  |                    | 0                      |
| 307                 | Wells and Springs                      | 195,402                 |                  |                    | 195,402                |
| 308                 | Infiltration Galleries and Tunnels     | 0                       |                  |                    | 0                      |
| 309                 | Supply Mains                           | 19,639                  |                  |                    | 19,639                 |
| 310                 | Power Generation Equipment             | 62,225                  | 3,055            |                    | 65,280                 |
| 311                 | Pumping Equipment                      | 221,086                 | 97,593           |                    | 318,680                |
| 320                 | Water Treatment Equipment              | 15,818                  |                  |                    | 15,818                 |
| 330                 | Distribution Reservoirs and Standpipes | 153,890                 |                  |                    | 153,890                |
| 331                 | Transmission and Distribution Mains    | 31,487                  |                  |                    | 31,487                 |
| 333                 | Services                               | 165,349                 |                  |                    | 165,349                |
| 334                 | Meters and Meter Installations         | 61,198                  |                  |                    | 61,198                 |
| 335                 | Hydrants                               | 12,178                  |                  |                    | 12,178                 |
| 336                 | Backflow Prevention Devices            | 6,155                   |                  |                    | 6,155                  |
| 339                 | Other Plant Miscellaneous Equipment    | 0                       |                  |                    | 0                      |
| 340                 | Office Furniture and Equipment         | 373                     |                  |                    | 373                    |
| 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                      |
| 348                 | Other Tangible Plant                   |                         |                  |                    | 0                      |
| TOTAL WATER PLANT   |                                        | \$ 1,258,565            | \$ 100,648       | \$ 0               | \$ 1,359,213           |

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

W-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :

Duval Water System / Duval

YEAR OF REPORT  
December 31, 2024

WATER UTILITY PLANT MATRIX

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                    | CURRENT<br>YEAR<br>(c) | .1<br>INTANGIBLE<br>PLANT<br>(d) | .2<br>SOURCE<br>OF SUPPLY<br>AND PUMPING<br>PLANT<br>(e) | .3<br>WATER<br>TREATMENT<br>PLANT<br>(f) | .4<br>TRANSMISSION<br>AND<br>DISTRIBUTION<br>PLANT<br>(g) | .5<br>GENERAL<br>PLANT<br>(h) |
|---------------------|----------------------------------------|------------------------|----------------------------------|----------------------------------------------------------|------------------------------------------|-----------------------------------------------------------|-------------------------------|
| 301                 | Organization                           | \$ 25,510              | \$ 25,510                        | \$                                                       | \$                                       | \$                                                        | \$                            |
| 302                 | Franchises                             | 0                      | 0                                |                                                          |                                          |                                                           |                               |
| 303                 | Land and Land Rights                   | 0                      |                                  | 0                                                        |                                          |                                                           |                               |
| 304                 | Structures and Improvements            | 288,254                |                                  |                                                          | 288,254                                  |                                                           |                               |
| 305                 | Collecting and Impounding Reservoirs   | 0                      |                                  | 0                                                        |                                          |                                                           |                               |
| 306                 | Lake, River and Other Intakes          | 0                      |                                  | 0                                                        |                                          |                                                           |                               |
| 307                 | Wells and Springs                      | 195,402                |                                  | 195,402                                                  |                                          |                                                           |                               |
| 308                 | Infiltration Galleries and Tunnels     | 0                      |                                  | 0                                                        |                                          |                                                           |                               |
| 309                 | Supply Mains                           | 19,639                 |                                  | 19,639                                                   |                                          |                                                           |                               |
| 310                 | Power Generation Equipment             | 65,280                 |                                  | 65,280                                                   |                                          |                                                           |                               |
| 311                 | Pumping Equipment                      | 318,680                |                                  | 318,680                                                  |                                          |                                                           |                               |
| 320                 | Water Treatment Equipment              | 15,818                 |                                  |                                                          | 15,818                                   |                                                           |                               |
| 330                 | Distribution Reservoirs and Standpipes | 153,890                |                                  |                                                          |                                          | 153,890                                                   |                               |
| 331                 | Transmission and Distribution Mains    | 31,487                 |                                  |                                                          |                                          | 31,487                                                    |                               |
| 333                 | Services                               | 165,349                |                                  |                                                          |                                          | 165,349                                                   |                               |
| 334                 | Meters and Meter Installations         | 61,198                 |                                  |                                                          |                                          | 61,198                                                    |                               |
| 335                 | Hydrants                               | 12,178                 |                                  |                                                          |                                          | 12,178                                                    |                               |
| 336                 | Backflow Prevention Devices            | 6,155                  |                                  |                                                          |                                          | 6,155                                                     |                               |
| 339                 | Other Plant Miscellaneous Equipment    | 0                      |                                  |                                                          |                                          | 0                                                         | 373                           |
| 340                 | Office Furniture and Equipment         | 373                    |                                  |                                                          |                                          |                                                           | 0                             |
| 341                 | Transportation Equipment               | 0                      |                                  |                                                          |                                          |                                                           | 0                             |
| 342                 | Stores Equipment                       | 0                      |                                  |                                                          |                                          |                                                           | 0                             |
| 343                 | Tools, Shop and Garage Equipment       | 0                      |                                  |                                                          |                                          |                                                           | 0                             |
| 344                 | Laboratory Equipment                   | 0                      |                                  |                                                          |                                          |                                                           | 0                             |
| 345                 | Power Operated Equipment               | 0                      |                                  |                                                          |                                          |                                                           | 0                             |
| 346                 | Communication Equipment                | 0                      |                                  |                                                          |                                          |                                                           | 0                             |
| 347                 | Miscellaneous Equipment                | 0                      |                                  |                                                          |                                          |                                                           | 0                             |
| 348                 | Other Tangible Plant                   | 0                      |                                  |                                                          |                                          |                                                           | 0                             |
| TOTAL WATER PLANT   |                                        | \$ 1,359,213           | \$ 25,510                        | \$ 599,001                                               | \$ 304,072                               | \$ 430,257                                                | \$ 373                        |

W-4(b)

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Duval Water System / Duval

**BASIS FOR WATER DEPRECIATION CHARGES**

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

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

UTILITY NAME:

North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY :

Duval Water System / Duval

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

| ACCT.<br>NO.<br>(a)                  | ACCOUNT NAME<br>(b)                    | BALANCE<br>AT BEGINNING<br>OF YEAR<br>(c) | ACCRUALS<br>(d) | OTHER<br>CREDITS *<br>(e) | TOTAL<br>CREDITS<br>(d + e)<br>(f) |
|--------------------------------------|----------------------------------------|-------------------------------------------|-----------------|---------------------------|------------------------------------|
| 304                                  | Structures and Improvements            | \$ 286,334                                | \$ 73           | \$                        | \$ 73                              |
| 305                                  | Collecting and Impounding Reservoirs   | 0                                         |                 |                           | 0                                  |
| 306                                  | Lake, River and Other Intakes          | 0                                         |                 |                           | 0                                  |
| 307                                  | Wells and Springs                      | 195,402                                   | 0               |                           | 0                                  |
| 308                                  | Infiltration Galleries and Tunnels     | 0                                         |                 |                           | 0                                  |
| 309                                  | Supply Mains                           | 13,551                                    | 615             |                           | 615                                |
| 310                                  | Power Generation Equipment             | 61,190                                    | 1,660           |                           | 1,660                              |
| 311                                  | Pumping Equipment                      | 159,953                                   | 15,152          |                           | 15,152                             |
| 320                                  | Water Treatment Equipment              | 15,818                                    | 0               |                           | 0                                  |
| 330                                  | Distribution Reservoirs and Standpipes | 135,631                                   | 4,663           |                           | 4,663                              |
| 331                                  | Transmission and Distribution Mains    | 22,753                                    | 828             |                           | 828                                |
| 333                                  | Services                               | 162,548                                   | 3,153           |                           | 3,153                              |
| 334                                  | Meters and Meter Installations         | 40,056                                    | 3,598           |                           | 3,598                              |
| 335                                  | Hydrants                               | 7,653                                     | 304             |                           | 304                                |
| 336                                  | Backflow Prevention Devices            | 1,282                                     | 615             |                           | 615                                |
| 339                                  | Other Plant Miscellaneous Equipment    | 0                                         |                 |                           | 0                                  |
| 340                                  | Office Furniture and Equipment         | 373                                       |                 |                           | 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                                  |
| 348                                  | Other Tangible Plant                   |                                           |                 |                           | 0                                  |
| TOTAL WATER ACCUMULATED DEPRECIATION |                                        | \$ 1,102,544                              | 30,661          | 0                         | 30,661                             |

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

W-6(a)  
GROUP

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :

Duval Water System / Duval

YEAR OF REPORT  
December 31, 2024

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

| ACCT.<br>NO.<br>(a)                  | ACCOUNT NAME<br>(b)                    | PLANT<br>RETIRED<br>(g) | SALVAGE AND<br>INSURANCE<br>(h) | COST OF<br>REMOVAL<br>AND OTHER<br>CHARGES<br>(i) | TOTAL<br>CHARGES<br>(g-h+i)<br>(j) | BALANCE AT<br>END OF YEAR<br>(c+f-j)<br>(k) |
|--------------------------------------|----------------------------------------|-------------------------|---------------------------------|---------------------------------------------------|------------------------------------|---------------------------------------------|
| 304                                  | Structures and Improvements            | \$                      | \$                              | \$                                                | \$                                 | \$ 286,406                                  |
| 305                                  | Collecting and Impounding Reservoirs   |                         |                                 |                                                   | 0                                  | 0                                           |
| 306                                  | Lake, River and Other Intakes          |                         |                                 |                                                   | 0                                  | 0                                           |
| 307                                  | Wells and Springs                      |                         |                                 |                                                   | 0                                  | 195,402                                     |
| 308                                  | Infiltration Galleries and Tunnels     |                         |                                 |                                                   | 0                                  | 0                                           |
| 309                                  | Supply Mains                           |                         |                                 |                                                   | 0                                  | 14,166                                      |
| 310                                  | Power Generation Equipment             | 0                       |                                 |                                                   | 0                                  | 62,850                                      |
| 311                                  | Pumping Equipment                      |                         |                                 |                                                   | 0                                  | 175,105                                     |
| 320                                  | Water Treatment Equipment              |                         |                                 |                                                   | 0                                  | 15,818                                      |
| 330                                  | Distribution Reservoirs and Standpipes |                         |                                 |                                                   | 0                                  | 140,294                                     |
| 331                                  | Transmission and Distribution Mains    |                         |                                 |                                                   | 0                                  | 23,581                                      |
| 333                                  | Services                               |                         |                                 |                                                   | 0                                  | 165,701                                     |
| 334                                  | Meters and Meter Installations         |                         |                                 |                                                   | 0                                  | 43,655                                      |
| 335                                  | Hydrants                               |                         |                                 |                                                   | 0                                  | 7,957                                       |
| 336                                  | Backflow Prevention Devices            |                         |                                 |                                                   | 0                                  | 1,898                                       |
| 339                                  | Other Plant Miscellaneous Equipment    |                         |                                 |                                                   | 0                                  | 0                                           |
| 340                                  | Office Furniture and Equipment         |                         |                                 |                                                   | 0                                  | 373                                         |
| 341                                  | Transportation Equipment               |                         |                                 |                                                   | 0                                  | 0                                           |
| 342                                  | Stores Equipment                       |                         |                                 |                                                   | 0                                  | 0                                           |
| 343                                  | Tools, Shop and Garage Equipment       |                         |                                 |                                                   | 0                                  | 0                                           |
| 344                                  | Laboratory Equipment                   |                         |                                 |                                                   | 0                                  | 0                                           |
| 345                                  | Power Operated Equipment               |                         |                                 |                                                   | 0                                  | 0                                           |
| 346                                  | Communication Equipment                |                         |                                 |                                                   | 0                                  | 0                                           |
| 347                                  | Miscellaneous Equipment                |                         |                                 |                                                   | 0                                  | 0                                           |
| 348                                  | Other Tangible Plant                   |                         |                                 |                                                   | 0                                  | 0                                           |
| TOTAL WATER ACCUMULATED DEPRECIATION |                                        | \$ 0                    | \$ 0                            | \$ 0                                              | \$ 0                               | \$ 1,133,206                                |

W-6(b)

GROUP

Use ( ) to denote reversal entries.



YEAR OF REPORT  
December 31, 2024

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

| DESCRIPTION<br>(a)                                                                                  | REFERENCE<br>(b) | WATER<br>(c) |
|-----------------------------------------------------------------------------------------------------|------------------|--------------|
| Balance first of year                                                                               |                  | \$ 21,980    |
| Add credits during year:                                                                            |                  |              |
| Contributions received from Capacity,<br>Main Extension and Customer Connection Charges             | W-8(a)           | \$ 0         |
| Contributions received from Developer or<br>Contractor Agreements in cash or property               | W-8(b)           | 0            |
|                                                                                                     |                  |              |
| Total Credits                                                                                       |                  | \$ 0         |
| Less debits charged during the year<br>(All debits charged during the year must be explained below) |                  | \$           |
|                                                                                                     |                  |              |
| Total Contributions In Aid of Construction                                                          |                  | \$ 21,980    |

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

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper appears to be a standard notebook page.

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Duval Water System / Duval

**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<br>(a) | NUMBER OF<br>CONNECTIONS<br>(b) | CHARGE PER<br>CONNECTION<br>(c) | AMOUNT<br>(d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
|                              |                                 |                                 | \$ 0          |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
| Total Credits                |                                 |                                 | \$ 0          |

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

| DESCRIPTION<br>(a)                  | WATER<br>(b) |
|-------------------------------------|--------------|
| Balance first of year               | \$ 21,980    |
| 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                 | \$ 21,980    |

**YEAR OF REPORT**  
December 31, 2024

**Duval Water System / Duval**

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

W-8(b)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Duval Water System / Duval

**WATER OPERATING REVENUE**

| ACCT.<br>NO.<br>(a)            | DESCRIPTION<br>(b)                                                                                      | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c) | YEAR END<br>NUMBER OF<br>CUSTOMERS<br>(d) | AMOUNT<br>(e) |
|--------------------------------|---------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------------------|---------------|
| 460                            | Water Sales:<br>Unmetered Water Revenue                                                                 |                                             |                                           | \$            |
| 461.1                          | Metered Water Revenue:<br>Sales to Residential Customers                                                |                                             |                                           |               |
| 461.2                          | Sales to Commercial Customers                                                                           | 51                                          | 56                                        | 56,873        |
| 461.3                          | Sales to Industrial Customers                                                                           |                                             |                                           |               |
| 461.4                          | Sales to Public Authorities                                                                             |                                             |                                           |               |
| 461.5                          | Sales Multiple Family Dwellings                                                                         |                                             |                                           |               |
| Total Metered Sales            |                                                                                                         | 51                                          | 56                                        | \$ 56,873     |
| 462.1                          | Fire Protection Revenue:<br>Public Fire Protection                                                      |                                             |                                           |               |
| 462.2                          | Private Fire Protection                                                                                 |                                             |                                           | 49,751        |
| Total Fire Protection Revenue  |                                                                                                         | 0                                           | 0                                         | \$ 49,751     |
| 464                            | Other Sales To Public Authorities                                                                       |                                             |                                           |               |
| 465                            | Sales To Irrigation Customers                                                                           |                                             |                                           | 38,009        |
| 466                            | Sales For Resale                                                                                        |                                             |                                           |               |
| 467                            | Interdepartmental Sales                                                                                 |                                             |                                           |               |
| Total Water Sales              |                                                                                                         | 51                                          | 56                                        | \$ 144,633    |
| 469                            | Other Water Revenues:<br>Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI) |                                             |                                           | \$            |
| 470                            | Forfeited Discounts                                                                                     |                                             |                                           |               |
| 471                            | Miscellaneous Service Revenues                                                                          |                                             |                                           | 320           |
| 472                            | Rents From Water Property                                                                               |                                             |                                           |               |
| 473                            | Interdepartmental Rents                                                                                 |                                             |                                           |               |
| 474                            | Other Water Revenues                                                                                    |                                             |                                           |               |
| Total Other Water Revenues     |                                                                                                         |                                             |                                           | \$ 320        |
| Total Water Operating Revenues |                                                                                                         |                                             |                                           | \$ 144,953    |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Duval Water System / Duval

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

| ACCT.<br>NO.<br>(a)          | ACCOUNT NAME<br>(b)                                                   | CURRENT<br>YEAR<br>(c) | .1<br>SOURCE OF<br>SUPPLY AND<br>EXPENSES -<br>OPERATIONS<br>(d) | .2<br>SOURCE OF<br>SUPPLY AND<br>EXPENSES -<br>MAINTENANCE<br>(e) |
|------------------------------|-----------------------------------------------------------------------|------------------------|------------------------------------------------------------------|-------------------------------------------------------------------|
| 601                          | Salaries and Wages - Employees                                        | \$ 0                   | \$                                                               | \$                                                                |
| 603                          | Salaries and Wages - Officers,<br>Directors and Majority Stockholders | 9,500                  |                                                                  |                                                                   |
| 604                          | Employee Pensions and Benefits                                        | 0                      |                                                                  |                                                                   |
| 610                          | Purchased Water                                                       | 22,729                 | 22,729                                                           |                                                                   |
| 615                          | Purchased Power                                                       | 2,995                  | 2,995                                                            |                                                                   |
| 616                          | Fuel for Power Production                                             | 0                      |                                                                  |                                                                   |
| 618                          | Chemicals                                                             | 0                      | 0                                                                |                                                                   |
| 620                          | Materials and Supplies                                                | 0                      |                                                                  |                                                                   |
| 631                          | Contractual Services-Engineering                                      | 0                      |                                                                  |                                                                   |
| 632                          | Contractual Services - Accounting                                     | 498                    |                                                                  |                                                                   |
| 633                          | Contractual Services - Legal                                          | 90                     |                                                                  |                                                                   |
| 634                          | Contractual Services - Mgt. Fees                                      | 0                      |                                                                  |                                                                   |
| 635                          | Contractual Services - Testing                                        | 0                      | 0                                                                |                                                                   |
| 636                          | Contractual Services - Other                                          | 78,179                 | 762                                                              | 0                                                                 |
| 641                          | Rental of Building/Real Property                                      | 0                      |                                                                  |                                                                   |
| 642                          | Rental of Equipment                                                   | 0                      |                                                                  |                                                                   |
| 650                          | Transportation Expenses                                               | 0                      |                                                                  |                                                                   |
| 656                          | Insurance - Vehicle                                                   | 0                      |                                                                  |                                                                   |
| 657                          | Insurance - General Liability                                         | 3,039                  |                                                                  |                                                                   |
| 658                          | Insurance - Workman's Comp.                                           | 0                      |                                                                  |                                                                   |
| 659                          | Insurance - Other                                                     | 0                      |                                                                  |                                                                   |
| 660                          | Advertising Expense                                                   | 0                      |                                                                  |                                                                   |
| 666                          | Regulatory Commission Expenses<br>- Amortization of Rate Case Expense | 0                      |                                                                  |                                                                   |
| 667                          | Regulatory Commission Exp.-Other                                      | 0                      |                                                                  |                                                                   |
| 668                          | Water Resource Conservation Exp.                                      | (3,235)                |                                                                  |                                                                   |
| 670                          | Bad Debt Expense                                                      | 0                      |                                                                  |                                                                   |
| 675                          | Miscellaneous Expenses                                                | 727                    |                                                                  |                                                                   |
| Total Water Utility Expenses |                                                                       | \$ 114,523             | \$ 26,486                                                        | \$ 0                                                              |

W-10(a)

GROUP \_\_\_\_\_

**YEAR OF REPORT**  
December 31, 2024

### WATER UTILITY EXPENSE ACCOUNT MATRIX

[illegible]

W-10(b)  
GROUP \_\_\_\_\_

**YEAR OF REPORT**  
December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Duval Water System / Duval

**PUMPING AND PURCHASED WATER STATISTICS**

| MONTH<br>(a)      | WATER<br>PURCHASED<br>FOR RESALE<br>( Omit 000's )<br>(b) | FINISHED<br>WATER<br>PUMPED<br>FROM WELLS<br>( Omit 000's )<br>(c) | WATER USED<br>FOR LINE<br>FLUSHING,<br>FIGHTING<br>FIRES, ETC.<br>(d) | TOTAL WATER<br>PUMPED AND<br>PURCHASED<br>( Omit 000's )<br>[ (b)+(c)-(d) ]<br>(e) | WATER SOLD<br>TO<br>CUSTOMERS<br>( Omit 000's )<br>(f) |
|-------------------|-----------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------------------------------------------------|--------------------------------------------------------|
| January           | 523                                                       |                                                                    |                                                                       | 523                                                                                | 523                                                    |
| February          | 628                                                       |                                                                    |                                                                       | 628                                                                                | 628                                                    |
| March             | 767                                                       |                                                                    |                                                                       | 767                                                                                | 767                                                    |
| April             | 625                                                       |                                                                    |                                                                       | 625                                                                                | 625                                                    |
| May               | 956                                                       |                                                                    |                                                                       | 956                                                                                | 956                                                    |
| June              | 1,073                                                     |                                                                    |                                                                       | 1,073                                                                              | 1,073                                                  |
| July              | 645                                                       |                                                                    |                                                                       | 645                                                                                | 645                                                    |
| August            | 672                                                       |                                                                    |                                                                       | 672                                                                                | 672                                                    |
| September         | 840                                                       |                                                                    |                                                                       | 840                                                                                | 840                                                    |
| October           | 774                                                       |                                                                    |                                                                       | 774                                                                                | 774                                                    |
| November          | 904                                                       |                                                                    |                                                                       | 904                                                                                | 904                                                    |
| December          | 660                                                       |                                                                    |                                                                       | 660                                                                                | 660                                                    |
| Total<br>for Year | 9,067                                                     | 0                                                                  | 0                                                                     | 9,067                                                                              | 9,067                                                  |

If water is purchased for resale, indicate the following:  
 Vendor JEA  
 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<br>OF WELL | GALLONS<br>PER DAY<br>FROM SOURCE | TYPE OF<br>SOURCE |
|-------------------------------------|---------------------|-----------------------------------|-------------------|
| Well #1 - Fire                      | 1,000 gpm           |                                   | Ground            |
| Well #2 - Fire                      | 450 gpm             |                                   | Ground            |
| Well #3 - Fire                      | 1,770 gpm           |                                   | Ground            |
| Purchased Water from JEA for resale |                     |                                   |                   |
|                                     |                     |                                   |                   |

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Duval Water System / Duval

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): N/A Purchase Water from JEA

Location of measurement of capacity  
(i.e. Wellhead, Storage Tank): Well meter Fire Flow Only

Type of treatment (reverse osmosis,  
(sedimentation, chemical, aerated, etc.): NA Purchase Water from JEA

**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:



UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Duval Water System / Duval

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

| METER SIZE<br>(a)                    | TYPE OF METER<br>(b)              | EQUIVALENT FACTOR<br>(c) | NUMBER OF METERS<br>(d) | TOTAL NUMBER OF METER EQUIVALENTS<br>(c x d)<br>(e) |
|--------------------------------------|-----------------------------------|--------------------------|-------------------------|-----------------------------------------------------|
| All Commercial                       |                                   | 1.0                      |                         |                                                     |
| 5/8"                                 | Displacement                      | 1.0                      | 17                      | 17                                                  |
| 3/4"                                 | Displacement                      | 1.5                      | 1                       | 2                                                   |
| 1"                                   | Displacement                      | 2.5                      | 6                       | 15                                                  |
| 1 1/2"                               | Displacement or Turbine           | 5.0                      | 1                       | 5                                                   |
| 2"                                   | Displacement, Compound or Turbine | 8.0                      | 19                      | 152                                                 |
| 3"                                   | Displacement                      | 15.0                     | 3                       | 45                                                  |
| 3"                                   | Compound                          | 16.0                     |                         |                                                     |
| 3"                                   | Turbine                           | 17.5                     |                         |                                                     |
| 4"                                   | Displacement or Compound          | 25.0                     | 1                       | 25                                                  |
| 4"                                   | Turbine                           | 30.0                     |                         |                                                     |
| 6"                                   | Displacement or Compound          | 50.0                     |                         |                                                     |
| 6"                                   | Turbine                           | 62.5                     |                         |                                                     |
| 8"                                   | Compound                          | 80.0                     |                         |                                                     |
| 8"                                   | Turbine                           | 90.0                     |                         |                                                     |
| 10"                                  | Compound                          | 115.0                    |                         |                                                     |
| 10"                                  | Turbine                           | 145.0                    |                         |                                                     |
| 12"                                  | Turbine                           | 215.0                    |                         |                                                     |
| Total Water System Meter Equivalents |                                   |                          |                         | 261                                                 |

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:

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Duval Water System / Duval

### 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. 385
2. Maximum number of ERCs \* which can be served. 385
3. Present system connection capacity (in ERCs \*) using existing lines. 385
4. Future connection capacity (in ERCs \*) upon service area buildout. 385
5. Estimated annual increase in ERCs \*. Negative - loss of customers
6. Is the utility required to have fire flow capacity? Yes  
If so, how much capacity is required? 1,500 GPM
7. Attach a description of the fire fighting facilities. Separate Fire System
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
N/A
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system **does not** meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # N/A
12. Water Management District Consumptive Use Permit # N/A
  - a. Is the system in compliance with the requirements of the CUP? N/A
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Gator Water System / Alachua

**SCHEDULE OF YEAR END WATER RATE BASE**

| ACCT.<br>NO.<br>(a)                                                | ACCOUNT NAME<br>(b)                                                         | REFERENCE<br>PAGE<br>(c) | WATER<br>UTILITY<br>(d) |
|--------------------------------------------------------------------|-----------------------------------------------------------------------------|--------------------------|-------------------------|
| 101                                                                | Utility Plant In Service                                                    | W-4(b)                   | \$ 798,510              |
|                                                                    | Less:                                                                       |                          |                         |
|                                                                    | Nonused and Useful Plant (1)                                                |                          | -                       |
| 108                                                                | Accumulated Depreciation                                                    | W-6(b)                   | (193,561)               |
| 110                                                                | Accumulated Amortization                                                    | F-8                      | -                       |
| 271                                                                | Contributions in Aid of Construction                                        | W-7                      | (166,885)               |
| 252                                                                | Advances for Construction                                                   | F-20                     |                         |
| Subtotal                                                           |                                                                             |                          | \$ 438,064              |
| 272                                                                | Add:<br>Accumulated Amortization of<br>Contributions in Aid of Construction | W-8(a)                   | \$ 166,885              |
| Subtotal                                                           |                                                                             |                          | \$ 604,949              |
|                                                                    | Plus or Minus:                                                              |                          |                         |
| 114                                                                | Acquisition Adjustments (2)                                                 | F-7                      | 0                       |
| 115                                                                | Accumulated Amortization of Acquisition Adjustments (2)                     | F-7                      | 0                       |
|                                                                    | Working Capital Allowance (3)                                               |                          | 10,702                  |
|                                                                    | Other (Specify):                                                            |                          |                         |
|                                                                    |                                                                             |                          |                         |
|                                                                    |                                                                             |                          |                         |
| WATER RATE BASE                                                    |                                                                             |                          | \$ 615,651              |
| WATER OPERATING INCOME                                             |                                                                             | W-3                      | \$ 51,857               |
| ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base) |                                                                             |                          | 8.42%                   |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Gator Water System / Alachua

**WATER OPERATING STATEMENT**

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                  | REFERENCE<br>PAGE<br>(c) | CURRENT<br>YEAR<br>(d) |
|---------------------|------------------------------------------------------|--------------------------|------------------------|
|                     | UTILITY OPERATING INCOME                             |                          |                        |
| 400                 | Operating Revenues                                   | W-9                      | \$ 186,412             |
| 469                 | Less: Guaranteed Revenue and AFPI                    | W-9                      | 0                      |
|                     | Net Operating Revenues                               |                          | \$ 186,412             |
| 401                 | Operating Expenses                                   | W-10(a)                  | \$ 85,615              |
| 403                 | Depreciation Expense                                 | W-6(a)                   | 28,840                 |
|                     | Less: Amortization of CIAC                           | W-8(a)                   | (2,088)                |
|                     | Net Depreciation Expense                             |                          | \$ 26,751              |
| 406                 | Amortization of Utility Plant Acquisition Adjustment | F-7                      |                        |
| 407                 | Amortization Expense (Other than CIAC)               | F-8                      |                        |
| 408.10              | Taxes Other Than Income                              |                          | 8,389                  |
|                     | Utility Regulatory Assessment Fee                    |                          | 13,800                 |
| 408.11              | Property Taxes                                       |                          |                        |
| 408.12              | Payroll Taxes                                        |                          |                        |
| 408.13              | Other Taxes and Licenses                             |                          |                        |
| 408                 | Total Taxes Other Than Income                        |                          | \$ 22,188              |
| 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                           |                          | \$ 134,554             |
|                     | Utility Operating Income                             |                          | \$ 51,857              |
| 469                 | Add Back:<br>Guaranteed Revenue (and AFPI)           | W-9                      | \$ 0                   |
| 413                 | Income From Utility Plant Leased to Others           |                          |                        |
| 414                 | Gains (losses) From Disposition of Utility Property  |                          |                        |
| 420                 | Allowance for Funds Used During Construction         |                          |                        |
|                     | Total Utility Operating Income                       |                          | \$ 51,857              |

UTILITY NAME: Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Gator Water System / Alachua

**WATER UTILITY PLANT ACCOUNTS**

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                    | PREVIOUS<br>YEAR<br>(c) | ADDITIONS<br>(d) | RETIREMENTS<br>(e) | CURRENT<br>YEAR<br>(f) |
|---------------------|----------------------------------------|-------------------------|------------------|--------------------|------------------------|
| 301                 | Organization                           | \$                      | \$               | \$                 | \$ 0                   |
| 302                 | Franchises                             |                         |                  |                    | 0                      |
| 303                 | Land and Land Rights                   | 6,641                   |                  |                    | 6,641                  |
| 304                 | Structures and Improvements            | 53,752                  |                  |                    | 53,752                 |
| 305                 | Collecting and Impounding Reservoirs   | 0                       |                  |                    | 0                      |
| 306                 | Lake, River and Other Intakes          | 0                       |                  |                    | 0                      |
| 307                 | Wells and Springs                      | 5,780                   |                  |                    | 5,780                  |
| 308                 | Infiltration Galleries and Tunnels     | 0                       |                  |                    | 0                      |
| 309                 | Supply Mains                           | 58,746                  |                  |                    | 58,746                 |
| 310                 | Power Generation Equipment             | 54,869                  |                  |                    | 54,869                 |
| 311                 | Pumping Equipment                      | 91,789                  |                  |                    | 91,789                 |
| 320                 | Water Treatment Equipment              | 2,830                   |                  |                    | 2,830                  |
| 330                 | Distribution Reservoirs and Standpipes | 39,979                  | 1,614            |                    | 41,593                 |
| 331                 | Transmission and Distribution Mains    | 339,712                 | 30,277           | (4,618)            | 365,371                |
| 333                 | Services                               | 7,530                   | 3,236            | 0                  | 10,766                 |
| 334                 | Meters and Meter Installations         | 86,489                  | (1,318)          | (1,026)            | 84,145                 |
| 335                 | Hydrants                               | 9,750                   |                  |                    | 9,750                  |
| 336                 | Backflow Prevention Devices            | 0                       |                  |                    | 0                      |
| 339                 | Other Plant Miscellaneous Equipment    | 4,000                   |                  |                    | 4,000                  |
| 340                 | Office Furniture and Equipment         | 4,528                   |                  |                    | 4,528                  |
| 341                 | Transportation Equipment               | 0                       |                  |                    | 0                      |
| 342                 | Stores Equipment                       | 0                       |                  |                    | 0                      |
| 343                 | Tools, Shop and Garage Equipment       | 1,200                   |                  |                    | 1,200                  |
| 344                 | Laboratory Equipment                   | 200                     |                  |                    | 200                    |
| 345                 | Power Operated Equipment               | 2,200                   |                  |                    | 2,200                  |
| 346                 | Communication Equipment                | 350                     |                  |                    | 350                    |
| 347                 | Miscellaneous Equipment                |                         |                  |                    | 0                      |
| 348                 | Other Tangible Plant                   |                         |                  |                    | 0                      |
| TOTAL WATER PLANT   |                                        | \$ 770,346              | \$ 33,809        | \$ (5,645)         | \$ 798,510             |

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

W-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :

Gator Water System / Alachua

YEAR OF REPORT  
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WATER UTILITY PLANT MATRIX

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                    | CURRENT<br>YEAR<br>(c) | 1<br>INTANGIBLE<br>PLANT<br>(d) | 2<br>SOURCE<br>OF SUPPLY<br>AND PUMPING<br>PLANT<br>(e) | 3<br>WATER<br>TREATMENT<br>PLANT<br>(f) | 4<br>TRANSMISSION<br>AND<br>DISTRIBUTION<br>PLANT<br>(g) | 5<br>GENERAL<br>PLANT<br>(h) |
|---------------------|----------------------------------------|------------------------|---------------------------------|---------------------------------------------------------|-----------------------------------------|----------------------------------------------------------|------------------------------|
| 301                 | Organization                           | \$ 0                   | \$ 0                            | \$                                                      | \$                                      | \$                                                       | \$                           |
| 302                 | Franchises                             | 0                      | 0                               |                                                         |                                         |                                                          |                              |
| 303                 | Land and Land Rights                   | 6,641                  |                                 | 6,641                                                   |                                         |                                                          |                              |
| 304                 | Structures and Improvements            | 53,752                 |                                 |                                                         | 53,752                                  |                                                          |                              |
| 305                 | Collecting and Impounding Reservoirs   | 0                      |                                 | 0                                                       |                                         |                                                          |                              |
| 306                 | Lake, River and Other Intakes          | 0                      |                                 | 0                                                       |                                         |                                                          |                              |
| 307                 | Wells and Springs                      | 5,780                  |                                 | 5,780                                                   |                                         |                                                          |                              |
| 308                 | Infiltration Galleries and Tunnels     | 0                      |                                 | 0                                                       |                                         |                                                          |                              |
| 309                 | Supply Mains                           | 58,746                 |                                 | 58,746                                                  |                                         |                                                          |                              |
| 310                 | Power Generation Equipment             | 54,869                 |                                 | 54,869                                                  |                                         |                                                          |                              |
| 311                 | Pumping Equipment                      | 91,789                 |                                 | 91,789                                                  |                                         |                                                          |                              |
| 320                 | Water Treatment Equipment              | 2,830                  |                                 |                                                         | 2,830                                   |                                                          |                              |
| 330                 | Distribution Reservoirs and Standpipes | 41,593                 |                                 |                                                         |                                         | 41,593                                                   |                              |
| 331                 | Transmission and Distribution Mains    | 365,371                |                                 |                                                         |                                         | 365,371                                                  |                              |
| 333                 | Services                               | 10,766                 |                                 |                                                         |                                         | 10,766                                                   |                              |
| 334                 | Meters and Meter Installations         | 84,145                 |                                 |                                                         |                                         | 84,145                                                   |                              |
| 335                 | Hydrants                               | 9,750                  |                                 |                                                         |                                         | 9,750                                                    |                              |
| 336                 | Backflow Prevention Devices            | 0                      |                                 |                                                         |                                         | 0                                                        |                              |
| 339                 | Other Plant Miscellaneous Equipment    | 4,000                  |                                 |                                                         |                                         | 4,000                                                    |                              |
| 340                 | Office Furniture and Equipment         | 4,528                  |                                 |                                                         |                                         |                                                          | 4,528                        |
| 341                 | Transportation Equipment               | 0                      |                                 |                                                         |                                         |                                                          | 0                            |
| 342                 | Stores Equipment                       | 0                      |                                 |                                                         |                                         |                                                          | 0                            |
| 343                 | Tools, Shop and Garage Equipment       | 1,200                  |                                 |                                                         |                                         |                                                          | 1,200                        |
| 344                 | Laboratory Equipment                   | 200                    |                                 |                                                         |                                         |                                                          | 200                          |
| 345                 | Power Operated Equipment               | 2,200                  |                                 |                                                         |                                         |                                                          | 2,200                        |
| 346                 | Communication Equipment                | 350                    |                                 |                                                         |                                         |                                                          | 350                          |
| 347                 | Miscellaneous Equipment                | 0                      |                                 |                                                         |                                         |                                                          | 0                            |
| 348                 | Other Tangible Plant                   | 0                      |                                 |                                                         |                                         |                                                          | 0                            |
| TOTAL WATER PLANT   |                                        | \$ 798,510             | \$ 0                            | \$ 217,826                                              | \$ 56,582                               | \$ 515,625                                               | \$ 8,478                     |

W-4(b)

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Gator Water System / Alachua

**BASIS FOR WATER DEPRECIATION CHARGES**

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

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

UTILITY NAME:

North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY :

Gator Water System / Alachua

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

| ACCT. NO. (a)                        | ACCOUNT NAME (b)                       | BALANCE AT BEGINNING OF YEAR (c) | ACCRUALS (d) | OTHER CREDITS * (e) | TOTAL CREDITS (d + e) (f) |
|--------------------------------------|----------------------------------------|----------------------------------|--------------|---------------------|---------------------------|
| 304                                  | Structures and Improvements            | \$ 8,591                         | \$ 1,989     | \$                  | \$ 1,989                  |
| 305                                  | Collecting and Impounding Reservoirs   | 0                                |              |                     | 0                         |
| 306                                  | Lake, River and Other Intakes          | 0                                |              |                     | 0                         |
| 307                                  | Wells and Springs                      | 4,780                            | 214          |                     | 214                       |
| 308                                  | Infiltration Galleries and Tunnels     | 0                                |              |                     | 0                         |
| 309                                  | Supply Mains                           | 7,838                            | 1,839        |                     | 1,839                     |
| 310                                  | Power Generation Equipment             | 33,087                           | 3,226        |                     | 3,226                     |
| 311                                  | Pumping Equipment                      | 48,559                           | 5,397        |                     | 5,397                     |
| 320                                  | Water Treatment Equipment              | 1,157                            | 166          |                     | 166                       |
| 330                                  | Distribution Reservoirs and Standpipes | 1,482                            | 1,217        |                     | 1,217                     |
| 331                                  | Transmission and Distribution Mains    | (6,876)                          | 9,294        |                     | 9,294                     |
| 333                                  | Services                               | 1,009                            | 296          |                     | 296                       |
| 334                                  | Meters and Meter Installations         | 57,397                           | 4,945        |                     | 4,945                     |
| 335                                  | Hydrants                               | 853                              | 244          |                     | 244                       |
| 336                                  | Backflow Prevention Devices            | 0                                | 0            |                     | 0                         |
| 339                                  | Other Plant Miscellaneous Equipment    | 4,000                            |              |                     | 0                         |
| 340                                  | Office Furniture and Equipment         | 4,539                            | 11           |                     | 11                        |
| 341                                  | Transportation Equipment               | 0                                |              |                     | 0                         |
| 342                                  | Stores Equipment                       | 0                                |              |                     | 0                         |
| 343                                  | Tools, Shop and Garage Equipment       | 1,200                            |              |                     | 0                         |
| 344                                  | Laboratory Equipment                   | 200                              |              |                     | 0                         |
| 345                                  | Power Operated Equipment               | 2,200                            |              |                     | 0                         |
| 346                                  | Communication Equipment                | 350                              |              |                     | 0                         |
| 347                                  | Miscellaneous Equipment                | 0                                |              |                     | 0                         |
| 348                                  | Other Tangible Plant                   |                                  |              |                     | 0                         |
| TOTAL WATER ACCUMULATED DEPRECIATION |                                        | \$ 170,366                       | 28,840       | 0                   | 28,840                    |

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

W-6(a)  
GROUP



UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :

Gator Water System / Alachua

YEAR OF REPORT  
December 31, 2024

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

| ACCT.<br>NO.<br>(a)                  | ACCOUNT NAME<br>(b)                    | PLANT<br>RETIRED<br>(g) | SALVAGE AND<br>INSURANCE<br>(h) | COST OF<br>REMOVAL<br>AND OTHER<br>CHARGES<br>(i) | TOTAL<br>CHARGES<br>(g-h+i)<br>(j) | BALANCE AT<br>END OF YEAR<br>(c+f-j)<br>(k) |
|--------------------------------------|----------------------------------------|-------------------------|---------------------------------|---------------------------------------------------|------------------------------------|---------------------------------------------|
|                                      |                                        | \$                      | \$                              | \$                                                | \$                                 | \$                                          |
| 304                                  | Structures and Improvements            |                         |                                 |                                                   | 0                                  | 10,579                                      |
| 305                                  | Collecting and Impounding Reservoirs   |                         |                                 |                                                   | 0                                  | 0                                           |
| 306                                  | Lake, River and Other Intakes          |                         |                                 |                                                   | 0                                  | 0                                           |
| 307                                  | Wells and Springs                      |                         |                                 |                                                   | 0                                  | 4,994                                       |
| 308                                  | Infiltration Galleries and Tunnels     |                         |                                 |                                                   | 0                                  | 0                                           |
| 309                                  | Supply Mains                           |                         |                                 |                                                   | 0                                  | 9,677                                       |
| 310                                  | Power Generation Equipment             |                         |                                 |                                                   | 0                                  | 36,314                                      |
| 311                                  | Pumping Equipment                      |                         |                                 |                                                   | 0                                  | 53,956                                      |
| 320                                  | Water Treatment Equipment              |                         |                                 |                                                   | 0                                  | 1,323                                       |
| 330                                  | Distribution Reservoirs and Standpipes |                         |                                 |                                                   | 0                                  | 2,699                                       |
| 331                                  | Transmission and Distribution Mains    | 4,618                   |                                 |                                                   | 4,618                              | (2,200)                                     |
| 333                                  | Services                               |                         |                                 |                                                   | 0                                  | 1,305                                       |
| 334                                  | Meters and Meter Installations         | 1,026                   |                                 |                                                   | 1,026                              | 61,316                                      |
| 335                                  | Hydrants                               |                         |                                 |                                                   | 0                                  | 1,097                                       |
| 336                                  | Backflow Prevention Devices            |                         |                                 |                                                   | 0                                  | 0                                           |
| 339                                  | Other Plant Miscellaneous Equipment    |                         |                                 |                                                   | 0                                  | 4,000                                       |
| 340                                  | Office Furniture and Equipment         |                         |                                 |                                                   | 0                                  | 4,550                                       |
| 341                                  | Transportation Equipment               |                         |                                 |                                                   | 0                                  | 0                                           |
| 342                                  | Stores Equipment                       |                         |                                 |                                                   | 0                                  | 0                                           |
| 343                                  | Tools, Shop and Garage Equipment       |                         |                                 |                                                   | 0                                  | 1,200                                       |
| 344                                  | Laboratory Equipment                   |                         |                                 |                                                   | 0                                  | 200                                         |
| 345                                  | Power Operated Equipment               |                         |                                 |                                                   | 0                                  | 2,200                                       |
| 346                                  | Communication Equipment                |                         |                                 |                                                   | 0                                  | 350                                         |
| 347                                  | Miscellaneous Equipment                |                         |                                 |                                                   | 0                                  | 0                                           |
| 348                                  | Other Tangible Plant                   |                         |                                 |                                                   | 0                                  | 0                                           |
| TOTAL WATER ACCUMULATED DEPRECIATION |                                        | \$ 5,645                | \$ 0                            | \$ 0                                              | \$ 5,645                           | \$ 193,561                                  |

W-6(b)  
GROUP

Use ( ) to denote reversal entries.

**YEAR OF REPORT**  
December 31, 2024

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

| DESCRIPTION<br>(a)                                                                                  | REFERENCE<br>(b) | WATER<br>(c) |
|-----------------------------------------------------------------------------------------------------|------------------|--------------|
| Balance first of year                                                                               |                  | \$ 166,885   |
| Add credits during year:                                                                            |                  |              |
| Contributions received from Capacity,<br>Main Extension and Customer Connection Charges             | W-8(a)           | \$ 0         |
| Contributions received from Developer or<br>Contractor Agreements in cash or property               | W-8(b)           | 0            |
| Total Credits                                                                                       |                  | \$ 0         |
| Less debits charged during the year<br>(All debits charged during the year must be explained below) |                  | \$           |
| Total Contributions In Aid of Construction                                                          |                  | \$ 166,885   |

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

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Gator Water System / Alachua

### 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<br>(a) | NUMBER OF<br>CONNECTIONS<br>(b) | CHARGE PER<br>CONNECTION<br>(c) | AMOUNT<br>(d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
| Meter Installation           |                                 | 75                              | \$ 0          |
| Plant Capacity               |                                 | 450                             | 0             |
| Tap In Charge                |                                 | 75                              | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
| Total Credits                |                                 |                                 | \$ 0          |

### ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

| DESCRIPTION<br>(a)                  | WATER<br>(b) |
|-------------------------------------|--------------|
| Balance first of year               | \$ 164,797   |
| Debits during the year:             |              |
| Accruals charged to Account 272     | \$ 2,088     |
| Other debits (specify) :            |              |
|                                     |              |
|                                     |              |
| Total debits                        | \$ 2,088     |
| Credits during the year (specify) : |              |
|                                     | \$           |
|                                     |              |
| Total credits                       | \$ 0         |
| Balance end of year                 | \$ 166,885   |

**YEAR OF REPORT**  
December 31, 2024

### Gator Water System / Alachua

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

W-8(b)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Gator Water System / Alachua

**WATER OPERATING REVENUE**

| ACCT.<br>NO.<br>(a)            | DESCRIPTION<br>(b)                                                                                      | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c) | YEAR END<br>NUMBER OF<br>CUSTOMERS<br>(d) | AMOUNT<br>(e) |
|--------------------------------|---------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------------------|---------------|
| 460                            | Water Sales:<br>Unmetered Water Revenue                                                                 |                                             |                                           | \$            |
| 461.1                          | Metered Water Revenue:<br>Sales to Residential Customers                                                | 326                                         | 330                                       | 172,763       |
| 461.2                          | Sales to Commercial Customers                                                                           | 2                                           | 2                                         | 1,164         |
| 461.3                          | Sales to Industrial Customers                                                                           |                                             |                                           |               |
| 461.4                          | Sales to Public Authorities                                                                             |                                             |                                           |               |
| 461.5                          | Sales Multiple Family Dwellings                                                                         |                                             |                                           |               |
| Total Metered Sales            |                                                                                                         | 328                                         | 332                                       | \$ 173,927    |
| 462.1                          | Fire Protection Revenue:<br>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              |                                                                                                         | 328                                         | 332                                       | \$ 173,927    |
| 469                            | Other Water Revenues:<br>Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI) |                                             |                                           | \$            |
| 470                            | Forfeited Discounts                                                                                     |                                             |                                           | 12,485        |
| 471                            | Miscellaneous Service Revenues                                                                          |                                             |                                           |               |
| 472                            | Rents From Water Property                                                                               |                                             |                                           |               |
| 473                            | Interdepartmental Rents                                                                                 |                                             |                                           |               |
| 474                            | Other Water Revenues                                                                                    |                                             |                                           |               |
| Total Other Water Revenues     |                                                                                                         |                                             |                                           | \$ 12,485     |
| Total Water Operating Revenues |                                                                                                         |                                             |                                           | \$ 186,412    |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
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SYSTEM NAME / COUNTY : Gator Water System / Alachua

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

| ACCT.<br>NO.<br>(a)          | ACCOUNT NAME<br>(b)                                                   | CURRENT<br>YEAR<br>(c) | .1<br>SOURCE OF<br>SUPPLY AND<br>EXPENSES -<br>OPERATIONS<br>(d) | .2<br>SOURCE OF<br>SUPPLY AND<br>EXPENSES -<br>MAINTENANCE<br>(e) |
|------------------------------|-----------------------------------------------------------------------|------------------------|------------------------------------------------------------------|-------------------------------------------------------------------|
| 601                          | Salaries and Wages - Employees                                        | \$ 0                   | \$                                                               | \$                                                                |
| 603                          | Salaries and Wages - Officers,<br>Directors and Majority Stockholders | 5,000                  |                                                                  |                                                                   |
| 604                          | Employee Pensions and Benefits                                        | 0                      |                                                                  |                                                                   |
| 610                          | Purchased Water                                                       | 0                      |                                                                  |                                                                   |
| 615                          | Purchased Power                                                       | 10,257                 | 10,257                                                           |                                                                   |
| 616                          | Fuel for Power Production                                             | 0                      |                                                                  |                                                                   |
| 618                          | Chemicals                                                             | 3,037                  | 3,037                                                            |                                                                   |
| 620                          | Materials and Supplies                                                | 0                      |                                                                  |                                                                   |
| 631                          | Contractual Services-Engineering                                      | 0                      |                                                                  |                                                                   |
| 632                          | Contractual Services - Accounting                                     | 498                    |                                                                  |                                                                   |
| 633                          | Contractual Services - Legal                                          | 81                     |                                                                  |                                                                   |
| 634                          | Contractual Services - Mgt. Fees                                      | 0                      |                                                                  |                                                                   |
| 635                          | Contractual Services - Testing                                        | 199                    | 199                                                              |                                                                   |
| 636                          | Contractual Services - Other                                          | 59,474                 | 579                                                              |                                                                   |
| 641                          | Rental of Building/Real Property                                      | 0                      |                                                                  |                                                                   |
| 642                          | Rental of Equipment                                                   | 0                      |                                                                  |                                                                   |
| 650                          | Transportation Expenses                                               | 0                      |                                                                  |                                                                   |
| 656                          | Insurance - Vehicle                                                   | 0                      |                                                                  |                                                                   |
| 657                          | Insurance - General Liability                                         | 834                    |                                                                  |                                                                   |
| 658                          | Insurance - Workman's Comp.                                           | 0                      |                                                                  |                                                                   |
| 659                          | Insurance - Other                                                     | 0                      |                                                                  |                                                                   |
| 660                          | Advertising Expense                                                   | 0                      |                                                                  |                                                                   |
| 666                          | Regulatory Commission Expenses<br>- Amortization of Rate Case Expense | 200                    |                                                                  |                                                                   |
| 667                          | Regulatory Commission Exp.-Other                                      | 0                      |                                                                  |                                                                   |
| 668                          | Water Resource Conservation Exp.                                      | 0                      |                                                                  |                                                                   |
| 670                          | Bad Debt Expense                                                      | 5,494                  |                                                                  |                                                                   |
| 675                          | Miscellaneous Expenses                                                | 540                    |                                                                  |                                                                   |
| Total Water Utility Expenses |                                                                       | \$ 85,615              | \$ 14,073                                                        | \$ 0                                                              |

W-10(a)

GROUP \_\_\_\_\_

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Gator Water System / Alachua

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

| .3<br>WATER<br>TREATMENT<br>EXPENSES -<br>OPERATIONS<br>(f) | .4<br>WATER<br>TREATMENT<br>EXPENSES -<br>MAINTENANCE<br>(g) | .5<br>TRANSMISSION<br>& DISTRIBUTION<br>EXPENSES -<br>OPERATIONS<br>(h) | .6<br>TRANSMISSION<br>& DISTRIBUTION<br>EXPENSES -<br>MAINTENANCE<br>(i) | .7<br>CUSTOMER<br>ACCOUNTS<br>EXPENSE<br>(j) | .8<br>ADMIN. &<br>GENERAL<br>EXPENSES<br>(k) |
|-------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------------------------------------------------|----------------------------------------------|----------------------------------------------|
| \$ _____                                                    | \$ _____                                                     | \$ _____                                                                | \$ _____                                                                 | \$ _____                                     | \$ _____                                     |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 5,000                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 498                                          |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 81                                           |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| 19,667                                                      | 2,447                                                        | _____                                                                   | 23,487                                                                   | 3,034                                        | 10,260                                       |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 834                                          |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 200                                          |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | 5,494                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 540                                          |
| \$ 19,667                                                   | \$ 2,447                                                     | \$ 0                                                                    | \$ 23,487                                                                | \$ 8,528                                     | \$ 17,413                                    |

W-10(b)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Gator Water System / Alachua

**PUMPING AND PURCHASED WATER STATISTICS**

| MONTH<br>(a)      | WATER<br>PURCHASED<br>FOR RESALE<br>( Omit 000's )<br>(b) | FINISHED<br>WATER<br>PUMPED<br>FROM WELLS<br>( Omit 000's )<br>(c) | WATER USED<br>FOR LINE<br>FLUSHING,<br>FIGHTING<br>FIRES, ETC.<br>(d) | TOTAL WATER<br>PUMPED AND<br>PURCHASED<br>( Omit 000's )<br>[ (b)+(c)-(d) ]<br>(e) | WATER SOLD<br>TO<br>CUSTOMERS<br>( Omit 000's )<br>(f) |
|-------------------|-----------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------------------------------------------------|--------------------------------------------------------|
| January           |                                                           | 2,077                                                              | 50                                                                    | 2,027                                                                              | 1,263                                                  |
| February          |                                                           | 1,895                                                              | 68                                                                    | 1,827                                                                              | 1,291                                                  |
| March             |                                                           | 2,043                                                              | 110                                                                   | 1,933                                                                              | 1,291                                                  |
| April             |                                                           | 2,096                                                              | 210                                                                   | 1,886                                                                              | 1,334                                                  |
| May               |                                                           | 2,064                                                              | 28                                                                    | 2,036                                                                              | 1,455                                                  |
| June              |                                                           | 2,334                                                              | 280                                                                   | 2,054                                                                              | 1,451                                                  |
| July              |                                                           | 2,059                                                              | 37                                                                    | 2,023                                                                              | 1,454                                                  |
| August            |                                                           | 1,928                                                              | 0                                                                     | 1,928                                                                              | 1,361                                                  |
| September         |                                                           | 2,161                                                              | 501                                                                   | 1,660                                                                              | 1,387                                                  |
| October           |                                                           | 1,935                                                              | 275                                                                   | 1,660                                                                              | 1,343                                                  |
| November          |                                                           | 2,052                                                              | 25                                                                    | 2,027                                                                              | 1,369                                                  |
| December          |                                                           | 2,052                                                              | 275                                                                   | 1,777                                                                              | 1,243                                                  |
| Total<br>for Year | 0                                                         | 24,695                                                             | 1,859                                                                 | 22,837                                                                             | 16,242                                                 |

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<br>OF WELL | GALLONS<br>PER DAY<br>FROM SOURCE | TYPE OF<br>SOURCE |
|---------------------------------|---------------------|-----------------------------------|-------------------|
| Well #1                         | 150 GPM             | _____                             | Ground            |
| Well #2                         | 250 GPM             | _____                             | Ground            |
| _____                           | _____               | _____                             | _____             |
| _____                           | _____               | _____                             | _____             |
| _____                           | _____               | _____                             | _____             |
| _____                           | _____               | _____                             | _____             |

W-11

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_



UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Gator Water System / Alachua

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): 105,000

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

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: \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Gator Water System / Alachua

### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

| METER SIZE<br>(a)                    | TYPE OF METER<br>(b)              | EQUIVALENT FACTOR<br>(c) | NUMBER OF METERS<br>(d) | TOTAL NUMBER OF METER EQUIVALENTS<br>(c x d)<br>(e) |
|--------------------------------------|-----------------------------------|--------------------------|-------------------------|-----------------------------------------------------|
| All Commercial                       |                                   | 1.0                      |                         |                                                     |
| 5/8"                                 | Displacement                      | 1.0                      | 332                     | 332                                                 |
| 3/4"                                 | Displacement                      | 1.5                      |                         |                                                     |
| 1"                                   | Displacement                      | 2.5                      |                         |                                                     |
| 1 1/2"                               | Displacement or Turbine           | 5.0                      |                         |                                                     |
| 2"                                   | Displacement, Compound or Turbine | 8.0                      |                         |                                                     |
| 3"                                   | Displacement                      | 15.0                     |                         |                                                     |
| 3"                                   | Compound                          | 16.0                     |                         |                                                     |
| 3"                                   | Turbine                           | 17.5                     |                         |                                                     |
| 4"                                   | Displacement or Compound          | 25.0                     |                         |                                                     |
| 4"                                   | Turbine                           | 30.0                     |                         |                                                     |
| 6"                                   | Displacement or Compound          | 50.0                     |                         |                                                     |
| 6"                                   | Turbine                           | 62.5                     |                         |                                                     |
| 8"                                   | Compound                          | 80.0                     |                         |                                                     |
| 8"                                   | Turbine                           | 90.0                     |                         |                                                     |
| 10"                                  | Compound                          | 115.0                    |                         |                                                     |
| 10"                                  | Turbine                           | 145.0                    |                         |                                                     |
| 12"                                  | Turbine                           | 215.0                    |                         |                                                     |
| Total Water System Meter Equivalents |                                   |                          |                         | 332                                                 |

### 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 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:  

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

ERC Calculation:

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Gator Water System / Alachua

### 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. 350
2. Maximum number of ERCs \* which can be served. 350
3. Present system connection capacity (in ERCs \*) using existing lines. 328
4. Future connection capacity (in ERCs \*) upon service area buildout. 350
5. Estimated annual increase in ERCs \*. 1
6. Is the utility required to have fire flow capacity? Yes  
If so, how much capacity is required? 500 GPM
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
N/A
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system **does not** meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP?
  - c. When will construction begin?
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP?
11. Department of Environmental Protection ID # 2010612
12. Water Management District Consumptive Use Permit # 11343-6
  - a. Is the system in compliance with the requirements of the CUP? N/A
  - b. If not, what are the utility's plans to gain compliance?

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

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Lake Talquin Water System / Leon

**SCHEDULE OF YEAR END WATER RATE BASE**

| ACCT.<br>NO.<br>(a)                                                | ACCOUNT NAME<br>(b)                                     | REFERENCE<br>PAGE<br>(c) | WATER<br>UTILITY<br>(d) |
|--------------------------------------------------------------------|---------------------------------------------------------|--------------------------|-------------------------|
| 101                                                                | Utility Plant In Service                                | W-4(b)                   | \$ 399,468              |
|                                                                    | Less:                                                   |                          |                         |
|                                                                    | Nonused and Useful Plant (1)                            |                          | -                       |
| 108                                                                | Accumulated Depreciation                                | W-6(b)                   | (136,059)               |
| 110                                                                | Accumulated Amortization                                | F-8                      | 893                     |
| 271                                                                | Contributions in Aid of Construction                    | W-7                      | (14,540)                |
| 252                                                                | Advances for Construction                               | F-20                     |                         |
| Subtotal                                                           |                                                         |                          | \$ 249,761              |
| 272                                                                | Add:                                                    |                          |                         |
|                                                                    | Accumulated Amortization of                             |                          |                         |
|                                                                    | Contributions in Aid of Construction                    | W-8(a)                   | \$ 1,481                |
| Subtotal                                                           |                                                         |                          | \$ 251,242              |
|                                                                    | Plus or Minus:                                          |                          |                         |
| 114                                                                | Acquisition Adjustments (2)                             | F-7                      | 0                       |
| 115                                                                | Accumulated Amortization of Acquisition Adjustments (2) | F-7                      | 0                       |
|                                                                    | Working Capital Allowance (3)                           |                          | 15,826                  |
|                                                                    | Other (Specify):                                        |                          |                         |
|                                                                    |                                                         |                          |                         |
|                                                                    |                                                         |                          |                         |
| WATER RATE BASE                                                    |                                                         |                          | \$ 267,068              |
| WATER OPERATING INCOME                                             |                                                         | W-3                      | \$ (2,036)              |
| ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base) |                                                         |                          | -0.76%                  |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Lake Talquin Water System / Leon

**WATER OPERATING STATEMENT**

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                          | REFERENCE<br>PAGE<br>(c) | CURRENT<br>YEAR<br>(d) |
|---------------------|--------------------------------------------------------------|--------------------------|------------------------|
|                     | UTILITY OPERATING INCOME                                     |                          |                        |
| 400                 | Operating Revenues                                           | W-9                      | \$ 152,452             |
| 469                 | Less: Guaranteed Revenue and AFPI                            | W-9                      | 0                      |
|                     | Net Operating Revenues                                       |                          | \$ 152,452             |
| 401                 | Operating Expenses                                           | W-10(a)                  | \$ 126,609             |
| 403                 | Depreciation Expense                                         | W-6(a)                   | 12,391                 |
|                     | Less: Amortization of CIAC                                   | W-8(a)                   | (441)                  |
|                     | Net Depreciation Expense                                     |                          | \$ 11,950              |
| 406                 | Amortization of Utility Plant Acquisition Adjustment         | F-7                      |                        |
| 407                 | Amortization Expense (Other than CIAC)                       | F-8                      | 3,384                  |
| 408.10              | Taxes Other Than Income<br>Utility Regulatory Assessment Fee |                          | 6,860                  |
| 408.11              | Property Taxes                                               |                          | 5,685                  |
| 408.12              | Payroll Taxes                                                |                          |                        |
| 408.13              | Other Taxes and Licenses                                     |                          |                        |
| 408                 | Total Taxes Other Than Income                                |                          | \$ 12,545              |
| 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                                   |                          | \$ 154,488             |
|                     | Utility Operating Income                                     |                          | \$ (2,036)             |
|                     | Add Back:                                                    |                          |                        |
| 469                 | Guaranteed Revenue (and AFPI)                                | W-9                      | \$ 0                   |
| 413                 | Income From Utility Plant Leased to Others                   |                          |                        |
| 414                 | Gains (losses) From Disposition of Utility Property          |                          |                        |
| 420                 | Allowance for Funds Used During Construction                 |                          |                        |
|                     | Total Utility Operating Income                               |                          | \$ (2,036)             |

UTILITY NAME: Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY :

Lake Talquin Water System / Leon

**WATER UTILITY PLANT ACCOUNTS**

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                    | PREVIOUS<br>YEAR<br>(c) | ADDITIONS<br>(d) | RETIREMENTS<br>(e) | CURRENT<br>YEAR<br>(f) |
|---------------------|----------------------------------------|-------------------------|------------------|--------------------|------------------------|
| 301                 | Organization                           | \$ 5,069                | \$               | \$                 | \$ 5,069               |
| 302                 | Franchises                             | 3,416                   |                  |                    | 3,416                  |
| 303                 | Land and Land Rights                   | 3,100                   |                  |                    | 3,100                  |
| 304                 | Structures and Improvements            | 207,203                 | 1,488            |                    | 208,691                |
| 305                 | Collecting and Impounding Reservoirs   | 0                       |                  |                    | 0                      |
| 306                 | Lake, River and Other Intakes          | 0                       |                  |                    | 0                      |
| 307                 | Wells and Springs                      | 75,030                  |                  |                    | 75,030                 |
| 308                 | Infiltration Galleries and Tunnels     | 0                       |                  |                    | 0                      |
| 309                 | Supply Mains                           | 2,392                   |                  |                    | 2,392                  |
| 310                 | Power Generation Equipment             | 1,423                   |                  |                    | 1,423                  |
| 311                 | Pumping Equipment                      | 15,337                  | 9,327            | (6,995)            | 17,668                 |
| 320                 | Water Treatment Equipment              | 2,433                   | 0                | 0                  | 2,433                  |
| 330                 | Distribution Reservoirs and Standpipes | 825                     | 0                | 0                  | 825                    |
| 331                 | Transmission and Distribution Mains    | 36,760                  | 6,595            | 0                  | 43,355                 |
| 333                 | Services                               | 10,699                  | 2,936            | 0                  | 13,635                 |
| 334                 | Meters and Meter Installations         | 6,055                   | 1,367            | (1,025)            | 6,397                  |
| 335                 | Hydrants                               | 0                       |                  |                    | 0                      |
| 336                 | Backflow Prevention Devices            | 0                       |                  |                    | 0                      |
| 339                 | Other Plant Miscellaneous Equipment    | 13,783                  |                  |                    | 13,783                 |
| 340                 | Office Furniture and Equipment         | 0                       |                  |                    | 0                      |
| 341                 | Transportation Equipment               | 0                       |                  |                    | 0                      |
| 342                 | Stores Equipment                       | 0                       |                  |                    | 0                      |
| 343                 | Tools, Shop and Garage Equipment       | 2,250                   |                  |                    | 2,250                  |
| 344                 | Laboratory Equipment                   | 0                       |                  |                    | 0                      |
| 345                 | Power Operated Equipment               | 0                       |                  |                    | 0                      |
| 346                 | Communication Equipment                | 0                       |                  |                    | 0                      |
| 347                 | Miscellaneous Equipment                | 0                       |                  |                    | 0                      |
| 348                 | Other Tangible Plant                   | 0                       |                  |                    | 0                      |
| TOTAL WATER PLANT   |                                        | \$ 385,776              | \$ 21,712        | \$ (8,020)         | \$ 399,468             |

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

W-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

YEAR OF REPORT  
December 31, 2024

WATER UTILITY PLANT MATRIX

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                    | CURRENT<br>YEAR<br>(c) | .1<br>INTANGIBLE<br>PLANT<br>(d) | .2<br>SOURCE<br>OF SUPPLY<br>AND PUMPING<br>PLANT<br>(e) | .3<br>WATER<br>TREATMENT<br>PLANT<br>(f) | .4<br>TRANSMISSION<br>AND<br>DISTRIBUTION<br>PLANT<br>(g) | .5<br>GENERAL<br>PLANT<br>(h) |
|---------------------|----------------------------------------|------------------------|----------------------------------|----------------------------------------------------------|------------------------------------------|-----------------------------------------------------------|-------------------------------|
| 301                 | Organization                           | \$ 5,069               | \$ 5,069                         | \$                                                       | \$                                       | \$                                                        | \$                            |
| 302                 | Franchises                             | 3,416                  | 3,416                            |                                                          |                                          |                                                           |                               |
| 303                 | Land and Land Rights                   | 3,100                  |                                  | 3,100                                                    |                                          |                                                           |                               |
| 304                 | Structures and Improvements            | 208,691                |                                  |                                                          | 208,691                                  |                                                           |                               |
| 305                 | Collecting and Impounding Reservoirs   | 0                      |                                  | 0                                                        |                                          |                                                           |                               |
| 306                 | Lake, River and Other Intakes          | 0                      |                                  |                                                          |                                          |                                                           |                               |
| 307                 | Wells and Springs                      | 75,030                 |                                  | 75,030                                                   |                                          |                                                           |                               |
| 308                 | Infiltration Galleries and Tunnels     | 0                      |                                  | 0                                                        |                                          |                                                           |                               |
| 309                 | Supply Mains                           | 2,392                  |                                  | 2,392                                                    |                                          |                                                           |                               |
| 310                 | Power Generation Equipment             | 1,423                  |                                  | 1,423                                                    |                                          |                                                           |                               |
| 311                 | Pumping Equipment                      | 17,668                 |                                  | 17,668                                                   |                                          |                                                           |                               |
| 320                 | Water Treatment Equipment              | 2,433                  |                                  |                                                          | 2,433                                    |                                                           |                               |
| 330                 | Distribution Reservoirs and Standpipes | 825                    |                                  |                                                          |                                          | 825                                                       |                               |
| 331                 | Transmission and Distribution Mains    | 43,355                 |                                  |                                                          |                                          | 43,355                                                    |                               |
| 333                 | Services                               | 13,635                 |                                  |                                                          |                                          | 13,635                                                    |                               |
| 334                 | Meters and Meter Installations         | 6,397                  |                                  |                                                          |                                          | 6,397                                                     |                               |
| 335                 | Hydrants                               | 0                      |                                  |                                                          |                                          | 0                                                         |                               |
| 336                 | Backflow Prevention Devices            | 0                      |                                  |                                                          |                                          | 0                                                         |                               |
| 339                 | Other Plant Miscellaneous Equipment    | 13,783                 |                                  |                                                          |                                          | 13,783                                                    |                               |
| 340                 | Office Furniture and Equipment         | 0                      |                                  |                                                          |                                          |                                                           | 0                             |
| 341                 | Transportation Equipment               | 0                      |                                  |                                                          |                                          |                                                           | 0                             |
| 342                 | Stores Equipment                       | 0                      |                                  |                                                          |                                          |                                                           | 0                             |
| 343                 | Tools, Shop and Garage Equipment       | 2,250                  |                                  |                                                          |                                          |                                                           | 2,250                         |
| 344                 | Laboratory Equipment                   | 0                      |                                  |                                                          |                                          |                                                           | 0                             |
| 345                 | Power Operated Equipment               | 0                      |                                  |                                                          |                                          |                                                           | 0                             |
| 346                 | Communication Equipment                | 0                      |                                  |                                                          |                                          |                                                           | 0                             |
| 347                 | Miscellaneous Equipment                | 0                      |                                  |                                                          |                                          |                                                           | 0                             |
| 348                 | Other Tangible Plant                   | 0                      |                                  |                                                          |                                          |                                                           | 0                             |
| TOTAL WATER PLANT   |                                        | \$ 399,468             | \$ 8,485                         | \$ 99,614                                                | \$ 211,124                               | \$ 77,995                                                 | \$ 2,250                      |

W-4(b)

UTILITY NAME: North Florida Community Water Svstems, Inc.

|                       |
|-----------------------|
| <b>YEAR OF REPORT</b> |
| December 31, 2024     |

SYSTEM NAME / COUNTY : Lake Talquin Water System / Leon

**BASIS FOR WATER DEPRECIATION CHARGES**

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

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



UTILITY NAME:

North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY :

Lake Talquin Water System / Leon

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

| ACCT.<br>NO.<br>(a)                  | ACCOUNT NAME<br>(b)                    | BALANCE<br>AT BEGINNING<br>OF YEAR<br>(c) | ACCUALS<br>(d) | OTHER<br>CREDITS *<br>(e) | TOTAL<br>CREDITS<br>(d + e)<br>(f) |
|--------------------------------------|----------------------------------------|-------------------------------------------|----------------|---------------------------|------------------------------------|
| 304                                  | Structures and Improvements            | \$ 97,060                                 | \$ 6,508       | \$                        | \$ 6,508                           |
| 305                                  | Collecting and Impounding Reservoirs   | 0                                         |                |                           | 0                                  |
| 306                                  | Lake, River and Other Intakes          | 0                                         |                |                           | 0                                  |
| 307                                  | Wells and Springs                      | 20,857                                    | 2,501          |                           | 2,501                              |
| 308                                  | Infiltration Galleries and Tunnels     | 0                                         | 0              |                           | 0                                  |
| 309                                  | Supply Mains                           | 205                                       | 68             |                           | 68                                 |
| 310                                  | Power Generation Equipment             | 208                                       | 71             |                           | 71                                 |
| 311                                  | Pumping Equipment                      | 323                                       | 786            |                           | 786                                |
| 320                                  | Water Treatment Equipment              | 369                                       | 111            |                           | 111                                |
| 330                                  | Distribution Reservoirs and Standpipes | 33                                        | 22             |                           | 22                                 |
| 331                                  | Transmission and Distribution Mains    | 2,033                                     | 896            |                           | 896                                |
| 333                                  | Services                               | 547                                       | 277            |                           | 277                                |
| 334                                  | Meters and Meter Installations         | 205                                       | 311            |                           | 311                                |
| 335                                  | Hydrants                               | 0                                         | 0              |                           | 0                                  |
| 336                                  | Backflow Prevention Devices            | 0                                         | 0              |                           | 0                                  |
| 339                                  | Other Plant Miscellaneous Equipment    | 8,030                                     | 689            |                           | 689                                |
| 340                                  | Office Furniture and Equipment         | 0                                         | 0              |                           | 0                                  |
| 341                                  | Transportation Equipment               | 0                                         |                |                           | 0                                  |
| 342                                  | Stores Equipment                       | 0                                         |                |                           | 0                                  |
| 343                                  | Tools, Shop and Garage Equipment       | 1,820                                     | 150            |                           | 150                                |
| 344                                  | Laboratory Equipment                   | 0                                         | 0              |                           | 0                                  |
| 345                                  | Power Operated Equipment               | 0                                         | 0              |                           | 0                                  |
| 346                                  | Communication Equipment                | 0                                         | 0              |                           | 0                                  |
| 347                                  | Miscellaneous Equipment                | 0                                         | 0              |                           | 0                                  |
| 348                                  | Other Tangible Plant                   | 0                                         | 0              |                           | 0                                  |
| TOTAL WATER ACCUMULATED DEPRECIATION |                                        | \$ 131,689                                | 12,391         | 0                         | 12,391                             |

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

W-6(a)  
GROUP

UTILITY NAME:

North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY :

Lake Talquin Water System / Leon

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

| ACCT.<br>NO.<br>(a)                  | ACCOUNT NAME<br>(b)                    | PLANT<br>RETIRED<br>(g) | SALVAGE AND<br>INSURANCE<br>(h) | COST OF<br>REMOVAL<br>AND OTHER<br>CHARGES<br>(i) | TOTAL<br>CHARGES<br>(g-h+i)<br>(j) | BALANCE AT<br>END OF YEAR<br>(c+f-j)<br>(k) |
|--------------------------------------|----------------------------------------|-------------------------|---------------------------------|---------------------------------------------------|------------------------------------|---------------------------------------------|
| 304                                  | Structures and Improvements            | \$                      | \$                              | \$                                                | \$                                 | \$ 103,568                                  |
| 305                                  | Collecting and Impounding Reservoirs   |                         |                                 |                                                   |                                    | 0                                           |
| 306                                  | Lake, River and Other Intakes          |                         |                                 |                                                   |                                    | 0                                           |
| 307                                  | Wells and Springs                      |                         |                                 |                                                   |                                    | 23,358                                      |
| 308                                  | Infiltration Galleries and Tunnels     |                         |                                 |                                                   |                                    | 0                                           |
| 309                                  | Supply Mains                           |                         |                                 |                                                   |                                    | 273                                         |
| 310                                  | Power Generation Equipment             |                         |                                 |                                                   |                                    | 279                                         |
| 311                                  | Pumping Equipment                      | 6,995                   |                                 |                                                   | 6,995                              | (5,886)                                     |
| 320                                  | Water Treatment Equipment              |                         |                                 |                                                   |                                    | 479                                         |
| 330                                  | Distribution Reservoirs and Standpipes |                         |                                 |                                                   |                                    | 56                                          |
| 331                                  | Transmission and Distribution Mains    |                         |                                 |                                                   |                                    | 2,929                                       |
| 333                                  | Services                               |                         |                                 |                                                   |                                    | 824                                         |
| 334                                  | Meters and Meter Installations         | 1,025                   |                                 |                                                   | 1,025                              | (509)                                       |
| 335                                  | Hydrants                               |                         |                                 |                                                   |                                    | 0                                           |
| 336                                  | Backflow Prevention Devices            |                         |                                 |                                                   |                                    | 0                                           |
| 339                                  | Other Plant Miscellaneous Equipment    |                         |                                 |                                                   |                                    | 8,719                                       |
| 340                                  | Office Furniture and Equipment         |                         |                                 |                                                   |                                    | 0                                           |
| 341                                  | Transportation Equipment               |                         |                                 |                                                   |                                    | 0                                           |
| 342                                  | Stores Equipment                       |                         |                                 |                                                   |                                    | 0                                           |
| 343                                  | Tools, Shop and Garage Equipment       |                         |                                 |                                                   |                                    | 1,970                                       |
| 344                                  | Laboratory Equipment                   |                         |                                 |                                                   |                                    | 0                                           |
| 345                                  | Power Operated Equipment               |                         |                                 |                                                   |                                    | 0                                           |
| 346                                  | Communication Equipment                |                         |                                 |                                                   |                                    | 0                                           |
| 347                                  | Miscellaneous Equipment                |                         |                                 |                                                   |                                    | 0                                           |
| 348                                  | Other Tangible Plant                   |                         |                                 |                                                   |                                    | 0                                           |
| TOTAL WATER ACCUMULATED DEPRECIATION |                                        | \$ 8,020                | \$ 0                            | \$ 0                                              | \$ 8,020                           | \$ 136,059                                  |

W-6(b)  
GROUP

Use ( ) to denote reversal entries.

**YEAR OF REPORT**  
December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Lake Talquin Water System / Leon

**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<br>(a) | NUMBER OF<br>CONNECTIONS<br>(b) | CHARGE PER<br>CONNECTION<br>(c) | AMOUNT<br>(d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
| Meter Installation           |                                 |                                 | \$ 0          |
| System Connection Charge     | 3                               | 1,000                           | 3,000         |
| Tap In Charge                |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
| Total Credits                |                                 |                                 | \$ 3,000      |

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

| DESCRIPTION<br>(a)                 | WATER<br>(b) |
|------------------------------------|--------------|
| Balance first of year              | \$ 1,039     |
| Debits during the year:            |              |
| Accruals charged to Account 272    | \$ 441       |
| Other debits (specify):            |              |
|                                    |              |
|                                    |              |
| Total debits                       | \$ 441       |
| Credits during the year (specify): |              |
|                                    | \$           |
|                                    |              |
| Total credits                      | \$ 0         |
| Balance end of year                | \$ 1,481     |

**YEAR OF REPORT**  
December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Lake Talquin Water System / Leon

**WATER OPERATING REVENUE**

| ACCT.<br>NO.<br>(a)            | DESCRIPTION<br>(b)                                                                                      | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c) | YEAR END<br>NUMBER OF<br>CUSTOMERS<br>(d) | AMOUNT<br>(e) |
|--------------------------------|---------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------------------|---------------|
| 460                            | Water Sales:<br>Unmetered Water Revenue                                                                 |                                             |                                           | \$            |
| 461.1                          | Metered Water Revenue:<br>Sales to Residential Customers                                                | 242                                         | 245                                       | 148,197       |
| 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            |                                                                                                         | 242                                         | 245                                       | \$ 148,197    |
| 462.1                          | Fire Protection Revenue:<br>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              |                                                                                                         | 242                                         | 245                                       | \$ 148,197    |
| 469                            | Other Water Revenues:<br>Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI) |                                             |                                           | \$            |
| 470                            | Forfeited Discounts                                                                                     |                                             |                                           |               |
| 471                            | Miscellaneous Service Revenues                                                                          |                                             |                                           | 4,255         |
| 472                            | Rents From Water Property                                                                               |                                             |                                           |               |
| 473                            | Interdepartmental Rents                                                                                 |                                             |                                           |               |
| 474                            | Other Water Revenues                                                                                    |                                             |                                           |               |
| Total Other Water Revenues     |                                                                                                         |                                             |                                           | \$ 4,255      |
| Total Water Operating Revenues |                                                                                                         |                                             |                                           | \$ 152,452    |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Lake Talquin Water System / Leon

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

| ACCT.<br>NO.<br>(a)          | ACCOUNT NAME<br>(b)                                                   | CURRENT<br>YEAR<br>(c) | .1<br>SOURCE OF<br>SUPPLY AND<br>EXPENSES -<br>OPERATIONS<br>(d) | .2<br>SOURCE OF<br>SUPPLY AND<br>EXPENSES -<br>MAINTENANCE<br>(e) |
|------------------------------|-----------------------------------------------------------------------|------------------------|------------------------------------------------------------------|-------------------------------------------------------------------|
| 601                          | Salaries and Wages - Employees                                        | \$ 0                   | \$                                                               | \$                                                                |
| 603                          | Salaries and Wages - Officers,<br>Directors and Majority Stockholders | 4,200                  |                                                                  |                                                                   |
| 604                          | Employee Pensions and Benefits                                        | 0                      |                                                                  |                                                                   |
| 610                          | Purchased Water                                                       | 0                      |                                                                  |                                                                   |
| 615                          | Purchased Power                                                       | 5,732                  | 5,732                                                            |                                                                   |
| 616                          | Fuel for Power Production                                             | 0                      |                                                                  |                                                                   |
| 618                          | Chemicals                                                             | 1,060                  | 1,060                                                            |                                                                   |
| 620                          | Materials and Supplies                                                | 0                      |                                                                  |                                                                   |
| 631                          | Contractual Services-Engineering                                      | 0                      |                                                                  |                                                                   |
| 632                          | Contractual Services - Accounting                                     | 498                    |                                                                  |                                                                   |
| 633                          | Contractual Services - Legal                                          | 61                     |                                                                  |                                                                   |
| 634                          | Contractual Services - Mgt. Fees                                      | 0                      |                                                                  |                                                                   |
| 635                          | Contractual Services - Testing                                        | 0                      |                                                                  |                                                                   |
| 636                          | Contractual Services - Other                                          | 111,964                | 1,091                                                            |                                                                   |
| 641                          | Rental of Building/Real Property                                      | 0                      |                                                                  |                                                                   |
| 642                          | Rental of Equipment                                                   | 0                      |                                                                  |                                                                   |
| 650                          | Transportation Expenses                                               | 0                      |                                                                  |                                                                   |
| 656                          | Insurance - Vehicle                                                   | 0                      |                                                                  |                                                                   |
| 657                          | Insurance - General Liability                                         | 1,114                  |                                                                  |                                                                   |
| 658                          | Insurance - Workman's Comp.                                           | 0                      |                                                                  |                                                                   |
| 659                          | Insurance - Other                                                     | 0                      |                                                                  |                                                                   |
| 660                          | Advertising Expense                                                   | 0                      |                                                                  |                                                                   |
| 666                          | Regulatory Commission Expenses<br>- Amortization of Rate Case Expense | 0                      |                                                                  |                                                                   |
| 667                          | Regulatory Commission Exp.-Other                                      | 0                      |                                                                  |                                                                   |
| 668                          | Water Resource Conservation Exp.                                      | 771                    |                                                                  |                                                                   |
| 670                          | Bad Debt Expense                                                      | 0                      |                                                                  |                                                                   |
| 675                          | Miscellaneous Expenses                                                | 1,211                  |                                                                  |                                                                   |
| Total Water Utility Expenses |                                                                       | \$ 126,609             | \$ 7,882                                                         | \$ 0                                                              |

W-10(a)

GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Lake Talquin Water System / Leon

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

| <b>.3</b><br><b>WATER</b><br><b>TREATMENT</b><br><b>EXPENSES -</b><br><b>OPERATIONS</b><br><b>(f)</b> | <b>.4</b><br><b>WATER</b><br><b>TREATMENT</b><br><b>EXPENSES -</b><br><b>MAINTENANCE</b><br><b>(g)</b> | <b>.5</b><br><b>TRANSMISSION</b><br><b>&amp; DISTRIBUTION</b><br><b>EXPENSES -</b><br><b>OPERATIONS</b><br><b>(h)</b> | <b>.6</b><br><b>TRANSMISSION</b><br><b>&amp; DISTRIBUTION</b><br><b>EXPENSES -</b><br><b>MAINTENANCE</b><br><b>(i)</b> | <b>.7</b><br><b>CUSTOMER</b><br><b>ACCOUNTS</b><br><b>EXPENSE</b><br><b>(j)</b> | <b>.8</b><br><b>ADMIN. &amp;</b><br><b>GENERAL</b><br><b>EXPENSES</b><br><b>(k)</b> |
|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| \$ _____                                                                                              | \$ _____                                                                                               | \$ _____                                                                                                              | \$ _____                                                                                                               | \$ _____                                                                        | \$ _____                                                                            |
| _____                                                                                                 | _____                                                                                                  | _____                                                                                                                 | _____                                                                                                                  | _____                                                                           | 4,200                                                                               |
| _____                                                                                                 | _____                                                                                                  | _____                                                                                                                 | _____                                                                                                                  | _____                                                                           | _____                                                                               |
| _____                                                                                                 | _____                                                                                                  | _____                                                                                                                 | _____                                                                                                                  | _____                                                                           | _____                                                                               |
| _____                                                                                                 | _____                                                                                                  | _____                                                                                                                 | _____                                                                                                                  | _____                                                                           | _____                                                                               |
| _____                                                                                                 | _____                                                                                                  | _____                                                                                                                 | _____                                                                                                                  | _____                                                                           | _____                                                                               |
| _____                                                                                                 | _____                                                                                                  | _____                                                                                                                 | _____                                                                                                                  | _____                                                                           | 498                                                                                 |
| _____                                                                                                 | _____                                                                                                  | _____                                                                                                                 | _____                                                                                                                  | _____                                                                           | 61                                                                                  |
| _____                                                                                                 | _____                                                                                                  | _____                                                                                                                 | _____                                                                                                                  | _____                                                                           | _____                                                                               |
| 37,025                                                                                                | 4,606                                                                                                  | _____                                                                                                                 | 44,215                                                                                                                 | 5,711                                                                           | 19,315                                                                              |
| _____                                                                                                 | _____                                                                                                  | _____                                                                                                                 | _____                                                                                                                  | _____                                                                           | _____                                                                               |
| _____                                                                                                 | _____                                                                                                  | _____                                                                                                                 | _____                                                                                                                  | _____                                                                           | _____                                                                               |
| _____                                                                                                 | _____                                                                                                  | _____                                                                                                                 | _____                                                                                                                  | _____                                                                           | 1,114                                                                               |
| _____                                                                                                 | _____                                                                                                  | _____                                                                                                                 | _____                                                                                                                  | _____                                                                           | _____                                                                               |
| _____                                                                                                 | _____                                                                                                  | _____                                                                                                                 | _____                                                                                                                  | _____                                                                           | _____                                                                               |
| _____                                                                                                 | _____                                                                                                  | _____                                                                                                                 | _____                                                                                                                  | _____                                                                           | _____                                                                               |
| _____                                                                                                 | _____                                                                                                  | _____                                                                                                                 | _____                                                                                                                  | 771                                                                             | 1,211                                                                               |
| \$ 37,025                                                                                             | \$ 4,606                                                                                               | \$ 0                                                                                                                  | \$ 44,215                                                                                                              | \$ 6,482                                                                        | \$ 26,399                                                                           |

W-10(b)  
GROUP \_\_\_\_\_



UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Lake Talquin Water System / Leon

**PUMPING AND PURCHASED WATER STATISTICS**

| MONTH<br>(a)      | WATER<br>PURCHASED<br>FOR RESALE<br>( Omit 000's )<br>(b) | FINISHED<br>WATER<br>PUMPED<br>FROM WELLS<br>( Omit 000's )<br>(c) | WATER USED<br>FOR LINE<br>FLUSHING,<br>FIGHTING<br>FIRES, ETC.<br>(d) | TOTAL WATER<br>PUMPED AND<br>PURCHASED<br>( Omit 000's )<br>[ (b)+(c)-(d) ]<br>(e) | WATER SOLD<br>TO<br>CUSTOMERS<br>( Omit 000's )<br>(f) |
|-------------------|-----------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------------------------------------------------|--------------------------------------------------------|
| January           |                                                           | 857                                                                | 23                                                                    | 834                                                                                | 674                                                    |
| February          |                                                           | 844                                                                | 16                                                                    | 828                                                                                | 684                                                    |
| March             |                                                           | 821                                                                | 2                                                                     | 820                                                                                | 794                                                    |
| April             |                                                           | 1,060                                                              | 4                                                                     | 1,056                                                                              | 820                                                    |
| May               |                                                           | 983                                                                | 6                                                                     | 977                                                                                | 913                                                    |
| June              |                                                           | 1,125                                                              | 27                                                                    | 1,097                                                                              | 864                                                    |
| July              |                                                           | 898                                                                | 110                                                                   | 789                                                                                | 857                                                    |
| August            |                                                           | 1,072                                                              | 173                                                                   | 899                                                                                | 726                                                    |
| September         |                                                           | 950                                                                | 6                                                                     | 945                                                                                | 1,029                                                  |
| October           |                                                           | 989                                                                | 2                                                                     | 988                                                                                | 868                                                    |
| November          |                                                           | 832                                                                | 2                                                                     | 830                                                                                | 760                                                    |
| December          |                                                           | 910                                                                | 6                                                                     | 904                                                                                | 692                                                    |
| Total<br>for Year | 0                                                         | 11,343                                                             | 377                                                                   | 10,966                                                                             | 9,681                                                  |

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<br>OF WELL | GALLONS<br>PER DAY<br>FROM SOURCE | TYPE OF<br>SOURCE |
|---------------------------------|---------------------|-----------------------------------|-------------------|
| Well #1                         | 50 GPM              | _____                             | Ground            |
| Well #2                         | 50 GPM              | _____                             | Ground            |
| Well #3                         | 30 GPM              | _____                             | Ground            |
| Well #4                         | 30 GPM              | _____                             | Ground            |
| Well #5                         | 30 GPM              | _____                             | Ground            |

W-11

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Lake Talquin Water System / Leon

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): 231,840

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

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

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Lake Talquin Water System / Leon

### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

| METER SIZE<br>(a)                    | TYPE OF METER<br>(b)              | EQUIVALENT FACTOR<br>(c) | NUMBER OF METERS<br>(d) | TOTAL NUMBER OF METER EQUIVALENTS<br>(c x d)<br>(e) |
|--------------------------------------|-----------------------------------|--------------------------|-------------------------|-----------------------------------------------------|
| All Commercial                       |                                   | 1.0                      |                         |                                                     |
| 5/8"                                 | Displacement                      | 1.0                      | 244                     | 244                                                 |
| 3/4"                                 | Displacement                      | 1.5                      |                         |                                                     |
| 1"                                   | Displacement                      | 2.5                      |                         |                                                     |
| 1 1/2"                               | Displacement or Turbine           | 5.0                      |                         |                                                     |
| 2"                                   | Displacement, Compound or Turbine | 8.0                      |                         |                                                     |
| 3"                                   | Displacement                      | 15.0                     |                         |                                                     |
| 3"                                   | Compound                          | 16.0                     |                         |                                                     |
| 3"                                   | Turbine                           | 17.5                     |                         |                                                     |
| 4"                                   | Displacement or Compound          | 25.0                     |                         |                                                     |
| 4"                                   | Turbine                           | 30.0                     |                         |                                                     |
| 6"                                   | Displacement or Compound          | 50.0                     |                         |                                                     |
| 6"                                   | Turbine                           | 62.5                     |                         |                                                     |
| 8"                                   | Compound                          | 80.0                     |                         |                                                     |
| 8"                                   | Turbine                           | 90.0                     |                         |                                                     |
| 10"                                  | Compound                          | 115.0                    |                         |                                                     |
| 10"                                  | Turbine                           | 145.0                    |                         |                                                     |
| 12"                                  | Turbine                           | 215.0                    |                         |                                                     |
| Total Water System Meter Equivalents |                                   |                          |                         | 244                                                 |

### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

ERC Calculation:

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Lake Talquin Water System / Leon

### 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. 250
2. Maximum number of ERCs \* which can be served. 250
3. Present system connection capacity (in ERCs \*) using existing lines. 242
4. Future connection capacity (in ERCs \*) upon service area buildout. 250
5. Estimated annual increase in ERCs \*. 1
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? No
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
N/A
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system **does not** meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - 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 # #137-0077      #137-0403      #37-57-00001
12. Water Management District Consumptive Use Permit # N/A
  - a. Is the system in compliance with the requirements of the CUP? N/A
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Okaloosa Water System / Okaloosa

**SCHEDULE OF YEAR END WATER RATE BASE**

| ACCT.<br>NO.<br>(a)                                                | ACCOUNT NAME<br>(b)                                                 | REFERENCE<br>PAGE<br>(c) | WATER<br>UTILITY<br>(d) |
|--------------------------------------------------------------------|---------------------------------------------------------------------|--------------------------|-------------------------|
| 101                                                                | Utility Plant In Service                                            | W-4(b)                   | \$ 5,370,047            |
|                                                                    | Less:                                                               |                          |                         |
|                                                                    | Nonused and Useful Plant (1)                                        |                          | -                       |
| 108                                                                | Accumulated Depreciation                                            | W-6(b)                   | (1,469,556)             |
| 110                                                                | Accumulated Amortization                                            | F-8                      | 598                     |
| 271                                                                | Contributions in Aid of Construction                                | W-7                      | (3,354,016)             |
| 252                                                                | Advances for Construction                                           | F-20                     |                         |
| Subtotal                                                           |                                                                     |                          | \$ 547,073              |
| 272                                                                | Add:                                                                |                          |                         |
|                                                                    | Accumulated Amortization of<br>Contributions in Aid of Construction | W-8(a)                   | \$ 931,633              |
| Subtotal                                                           |                                                                     |                          | \$ 1,478,706            |
|                                                                    | Plus or Minus:                                                      |                          |                         |
| 114                                                                | Acquisition Adjustments (2)                                         | F-7                      | 0                       |
| 115                                                                | Accumulated Amortization of Acquisition Adjustments (2)             | F-7                      | 0                       |
|                                                                    | Working Capital Allowance (3)                                       |                          | 14,977                  |
|                                                                    | Other (Specify):                                                    |                          |                         |
|                                                                    |                                                                     |                          |                         |
|                                                                    |                                                                     |                          |                         |
| WATER RATE BASE                                                    |                                                                     |                          | \$ 1,493,683            |
| WATER OPERATING INCOME                                             |                                                                     | W-3                      | \$ (41,349)             |
| ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base) |                                                                     |                          | -2.77%                  |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Okaloosa Water System / Okaloosa

**WATER OPERATING STATEMENT**

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                  | REFERENCE<br>PAGE<br>(c) | CURRENT<br>YEAR<br>(d) |
|---------------------|------------------------------------------------------|--------------------------|------------------------|
|                     | UTILITY OPERATING INCOME                             |                          |                        |
| 400                 | Operating Revenues                                   | W-9                      | \$ 137,282             |
| 469                 | Less: Guaranteed Revenue and AFPI                    | W-9                      | 0                      |
|                     | Net Operating Revenues                               |                          | \$ 137,282             |
| 401                 | Operating Expenses                                   | W-10(a)                  | \$ 119,817             |
| 403                 | Depreciation Expense                                 | W-6(a)                   | 137,994                |
|                     | Less: Amortization of CIAC                           | W-8(a)                   | (86,981)               |
|                     | Net Depreciation Expense                             |                          | \$ 51,013              |
| 406                 | Amortization of Utility Plant Acquisition Adjustment | F-7                      |                        |
| 407                 | Amortization Expense (Other than CIAC)               | F-8                      | 131                    |
| 408.10              | Taxes Other Than Income                              |                          | 6,178                  |
|                     | Utility Regulatory Assessment Fee                    |                          | 1,493                  |
| 408.11              | Property Taxes                                       |                          |                        |
| 408.12              | Payroll Taxes                                        |                          |                        |
| 408.13              | Other Taxes and Licenses                             |                          |                        |
| 408                 | Total Taxes Other Than Income                        |                          | \$ 7,670               |
| 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                           |                          | \$ 178,631             |
|                     | Utility Operating Income                             |                          | \$ (41,349)            |
| 469                 | Add Back:<br>Guaranteed Revenue (and AFPI)           | W-9                      | \$ 0                   |
| 413                 | Income From Utility Plant Leased to Others           |                          |                        |
| 414                 | Gains (losses) From Disposition of Utility Property  |                          |                        |
| 420                 | Allowance for Funds Used During Construction         |                          |                        |
|                     | Total Utility Operating Income                       |                          | \$ (41,349)            |

UTILITY NAME: Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY :

Okaloosa Water System / Okaloosa

**WATER UTILITY PLANT ACCOUNTS**

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                    | PREVIOUS<br>YEAR<br>(c) | ADDITIONS<br>(d) | RETIREMENTS<br>(e) | CURRENT<br>YEAR<br>(f) |
|---------------------|----------------------------------------|-------------------------|------------------|--------------------|------------------------|
| 301                 | Organization                           | \$ 3,727                | \$               | \$                 | \$ 3,727               |
| 302                 | Franchises                             | 1,500                   |                  |                    | 1,500                  |
| 303                 | Land and Land Rights                   | 32,385                  |                  |                    | 32,385                 |
| 304                 | Structures and Improvements            | 728,287                 |                  |                    | 728,287                |
| 305                 | Collecting and Impounding Reservoirs   | 0                       |                  |                    | 0                      |
| 306                 | Lake, River and Other Intakes          | 0                       |                  |                    | 0                      |
| 307                 | Wells and Springs                      | 353,029                 |                  |                    | 353,029                |
| 308                 | Infiltration Galleries and Tunnels     | 0                       |                  |                    | 0                      |
| 309                 | Supply Mains                           | 4,145                   |                  |                    | 4,145                  |
| 310                 | Power Generation Equipment             | 44,468                  |                  |                    | 44,468                 |
| 311                 | Pumping Equipment                      | 0                       |                  |                    | 0                      |
| 320                 | Water Treatment Equipment              | 818                     | 4,790            | (68)               | 5,540                  |
| 330                 | Distribution Reservoirs and Standpipes | 668,586                 |                  | 0                  | 668,586                |
| 331                 | Transmission and Distribution Mains    | 3,465,361               |                  | 0                  | 3,465,361              |
| 333                 | Services                               | 8,120                   |                  | 0                  | 8,120                  |
| 334                 | Meters and Meter Installations         | 21,912                  | 10,150           | (2,440)            | 29,623                 |
| 335                 | Hydrants                               | 476                     | 14,859           | (51)               | 15,283                 |
| 336                 | Backflow Prevention Devices            | 0                       |                  |                    | 0                      |
| 339                 | Other Plant Miscellaneous Equipment    | 0                       |                  |                    | 0                      |
| 340                 | Office Furniture and Equipment         | 2,400                   |                  |                    | 2,400                  |
| 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                | 6,434                   | 1,158            |                    | 7,592                  |
| 347                 | Miscellaneous Equipment                | 0                       |                  |                    | 0                      |
| 348                 | Other Tangible Plant                   | 0                       |                  |                    | 0                      |
| TOTAL WATER PLANT   |                                        | \$ 5,341,649            | \$ 30,956        | \$ (2,559)         | \$ 5,370,047           |

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

W-4(a)  
GROUP \_\_\_\_\_

**UTILITY NAME:**

North Florida Community Water Systems, Inc.

**SYSTEM NAME / COUNTY :**

Okaloosa Water System / Okaloosa

**YEAR OF REPORT**  
December 31, 2024

**WATER UTILITY PLANT MATRIX**

| ACCT. NO.<br>(a)  | ACCOUNT NAME<br>(b)                    | CURRENT YEAR<br>(c) | .1<br>INTANGIBLE PLANT<br>(d) | .2<br>SOURCE OF SUPPLY AND PUMPING PLANT<br>(e) | .3<br>WATER TREATMENT PLANT<br>(f) | .4<br>TRANSMISSION AND DISTRIBUTION PLANT<br>(g) | .5<br>GENERAL PLANT<br>(h) |
|-------------------|----------------------------------------|---------------------|-------------------------------|-------------------------------------------------|------------------------------------|--------------------------------------------------|----------------------------|
| 301               | Organization                           | \$ 3,727            | \$ 3,727                      |                                                 | \$                                 | \$                                               | \$                         |
| 302               | Franchises                             | 1,500               | 1,500                         |                                                 |                                    |                                                  |                            |
| 303               | Land and Land Rights                   | 32,385              |                               | 32,385                                          |                                    |                                                  |                            |
| 304               | Structures and Improvements            | 728,287             |                               |                                                 | 728,287                            |                                                  |                            |
| 305               | Collecting and Impounding Reservoirs   | 0                   |                               | 0                                               |                                    |                                                  |                            |
| 306               | Lake, River and Other Intakes          | 0                   |                               | 0                                               |                                    |                                                  |                            |
| 307               | Wells and Springs                      | 353,029             |                               | 353,029                                         |                                    |                                                  |                            |
| 308               | Infiltration Galleries and Tunnels     | 0                   |                               | 0                                               |                                    |                                                  |                            |
| 309               | Supply Mains                           | 4,145               |                               | 4,145                                           |                                    |                                                  |                            |
| 310               | Power Generation Equipment             | 44,468              |                               | 44,468                                          |                                    |                                                  |                            |
| 311               | Pumping Equipment                      | 0                   |                               | 0                                               |                                    |                                                  |                            |
| 320               | Water Treatment Equipment              | 5,540               |                               |                                                 | 5,540                              |                                                  |                            |
| 330               | Distribution Reservoirs and Standpipes | 668,586             |                               |                                                 |                                    | 668,586                                          |                            |
| 331               | Transmission and Distribution Mains    | 3,465,361           |                               |                                                 |                                    | 3,465,361                                        |                            |
| 333               | Services                               | 8,120               |                               |                                                 |                                    | 8,120                                            |                            |
| 334               | Meters and Meter Installations         | 29,623              |                               |                                                 |                                    | 29,623                                           |                            |
| 335               | Hydrants                               | 15,283              |                               |                                                 |                                    | 15,283                                           |                            |
| 336               | Backflow Prevention Devices            | 0                   |                               |                                                 |                                    | 0                                                |                            |
| 339               | Other Plant Miscellaneous Equipment    | 0                   |                               |                                                 |                                    | 0                                                |                            |
| 340               | Office Furniture and Equipment         | 2,400               |                               |                                                 |                                    |                                                  | 2,400                      |
| 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                | 7,592               |                               |                                                 |                                    |                                                  | 7,592                      |
| 347               | Miscellaneous Equipment                | 0                   |                               |                                                 |                                    |                                                  | 0                          |
| 348               | Other Tangible Plant                   | 0                   |                               |                                                 |                                    |                                                  | 0                          |
| TOTAL WATER PLANT |                                        | \$ 5,370,047        | \$ 5,227                      | \$ 434,028                                      | \$ 733,827                         | \$ 4,186,974                                     | \$ 9,992                   |

W-4(b)



UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Okaloosa Water System / Okaloosa

**BASIS FOR WATER DEPRECIATION CHARGES**

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

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

UTILITY NAME:

North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY :

Okaloosa Water System / Okaloosa

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

| ACCT. NO.<br>(a)                     | ACCOUNT NAME<br>(b)                    | BALANCE AT BEGINNING OF YEAR<br>(c) | ACCUALS<br>(d) | OTHER CREDITS *<br>(e) | TOTAL CREDITS (d + e)<br>(f) |
|--------------------------------------|----------------------------------------|-------------------------------------|----------------|------------------------|------------------------------|
| 304                                  | Structures and Improvements            | \$ 199,957                          | \$ 22,759      | \$                     | \$ 22,759                    |
| 305                                  | Collecting and Impounding Reservoirs   | 0                                   |                |                        | 0                            |
| 306                                  | Lake, River and Other Intakes          | 0                                   |                |                        | 0                            |
| 307                                  | Wells and Springs                      | 99,685                              | 11,768         |                        | 11,768                       |
| 308                                  | Infiltration Galleries and Tunnels     | 0                                   | 0              |                        | 0                            |
| 309                                  | Supply Mains                           | 355                                 | 118            |                        | 118                          |
| 310                                  | Power Generation Equipment             | 15,238                              | 2,223          |                        | 2,223                        |
| 311                                  | Pumping Equipment                      | 0                                   | 0              |                        | 0                            |
| 320                                  | Water Treatment Equipment              | 22                                  | 46             |                        | 46                           |
| 330                                  | Distribution Reservoirs and Standpipes | 172,978                             | 18,070         |                        | 18,070                       |
| 331                                  | Transmission and Distribution Mains    | 841,758                             | 80,590         |                        | 80,590                       |
| 333                                  | Services                               | 396                                 | 203            |                        | 203                          |
| 334                                  | Meters and Meter Installations         | 1,389                               | 1,345          |                        | 1,345                        |
| 335                                  | Hydrants                               | 26                                  | 24             |                        | 24                           |
| 336                                  | Backflow Prevention Devices            | 0                                   | 0              |                        | 0                            |
| 339                                  | Other Plant Miscellaneous Equipment    | 0                                   | 0              |                        | 0                            |
| 340                                  | Office Furniture and Equipment         | 600                                 | 160            |                        | 160                          |
| 341                                  | Transportation Equipment               | 0                                   |                |                        | 0                            |
| 342                                  | Stores Equipment                       | 0                                   |                |                        | 0                            |
| 343                                  | Tools, Shop and Garage Equipment       | 0                                   | 0              |                        | 0                            |
| 344                                  | Laboratory Equipment                   | 0                                   | 0              |                        | 0                            |
| 345                                  | Power Operated Equipment               | 0                                   | 0              |                        | 0                            |
| 346                                  | Communication Equipment                | 1,716                               | 687            |                        | 687                          |
| 347                                  | Miscellaneous Equipment                | 0                                   | 0              |                        | 0                            |
| 348                                  | Other Tangible Plant                   | 0                                   | 0              |                        | 0                            |
| TOTAL WATER ACCUMULATED DEPRECIATION |                                        | \$ 1,334,120                        | 137,994        | 0                      | 137,994                      |

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

W-6(a)  
GROUP

UTILITY NAME:

North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY :

Ocalaosa Water System / Ocalaosa

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

| ACCT.<br>NO.<br>(a)                  | ACCOUNT NAME<br>(b)                    | PLANT<br>RETIRED<br>(g) | SALVAGE AND<br>INSURANCE<br>(h) | COST OF<br>REMOVAL<br>AND OTHER<br>CHARGES<br>(i) | TOTAL<br>CHARGES<br>(g-h+i)<br>(j) | BALANCE AT<br>END OF YEAR<br>(c+f-j)<br>(k) |
|--------------------------------------|----------------------------------------|-------------------------|---------------------------------|---------------------------------------------------|------------------------------------|---------------------------------------------|
| 304                                  | Structures and Improvements            | \$                      | \$                              | \$                                                | \$                                 | \$ 222,716                                  |
| 305                                  | Collecting and Impounding Reservoirs   |                         |                                 |                                                   | 0                                  | 0                                           |
| 306                                  | Lake, River and Other Intakes          |                         |                                 |                                                   | 0                                  | 0                                           |
| 307                                  | Wells and Springs                      |                         |                                 |                                                   | 0                                  | 111,453                                     |
| 308                                  | Infiltration Galleries and Tunnels     |                         |                                 |                                                   | 0                                  | 0                                           |
| 309                                  | Supply Mains                           |                         |                                 |                                                   | 0                                  | 474                                         |
| 310                                  | Power Generation Equipment             |                         |                                 |                                                   | 0                                  | 17,462                                      |
| 311                                  | Pumping Equipment                      |                         |                                 |                                                   | 0                                  | 0                                           |
| 320                                  | Water Treatment Equipment              | 68                      |                                 |                                                   | 68                                 | 0                                           |
| 330                                  | Distribution Reservoirs and Standpipes | 0                       |                                 |                                                   | 0                                  | 191,048                                     |
| 331                                  | Transmission and Distribution Mains    | 0                       |                                 |                                                   | 0                                  | 922,347                                     |
| 333                                  | Services                               | 0                       |                                 |                                                   | 0                                  | 599                                         |
| 334                                  | Meters and Meter Installations         | 2,440                   |                                 |                                                   | 2,440                              | 294                                         |
| 335                                  | Hydrants                               | 51                      |                                 |                                                   | 51                                 | (0)                                         |
| 336                                  | Backflow Prevention Devices            |                         |                                 |                                                   | 0                                  | 0                                           |
| 339                                  | Other Plant Miscellaneous Equipment    |                         |                                 |                                                   | 0                                  | 0                                           |
| 340                                  | Office Furniture and Equipment         |                         |                                 |                                                   | 0                                  | 760                                         |
| 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                                  | 2,403                                       |
| 347                                  | Miscellaneous Equipment                |                         |                                 |                                                   | 0                                  | 0                                           |
| 348                                  | Other Tangible Plant                   |                         |                                 |                                                   | 0                                  | 0                                           |
| TOTAL WATER ACCUMULATED DEPRECIATION |                                        | \$ 2,559                | \$ 0                            | \$ 0                                              | \$ 2,559                           | \$ 1,469,556                                |

W-6(b)

GROUP \_\_\_\_\_

Use ( ) to denote reversal entries.

**YEAR OF REPORT**  
December 31, 2024

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

| ACCOUNT 271                                                                                                             |                  |              |
|-------------------------------------------------------------------------------------------------------------------------|------------------|--------------|
| DESCRIPTION<br>(a)                                                                                                      | REFERENCE<br>(b) | WATER<br>(c) |
| Balance first of year                                                                                                   |                  | \$ 3,341,227 |
| Add credits during year:                                                                                                |                  |              |
| Contributions received from Capacity,<br>Main Extension and Customer Connection Charges                                 | W-8(a)           | \$ 13,289    |
| Contributions received from Developer or<br>Contractor Agreements in cash or property                                   | W-8(b)           | 0            |
| Total Credits                                                                                                           |                  | \$ 13,289    |
| Less debits charged during the year      Refund of CIAC<br>(All debits charged during the year must be explained below) | \$ 500.00        | \$ 500       |
| Total Contributions In Aid of Construction                                                                              |                  | \$ 3,354,016 |

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

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Okaloosa Water System / Okaloosa

**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<br>(a)               | NUMBER OF<br>CONNECTIONS<br>(b) | CHARGE PER<br>CONNECTION<br>(c) | AMOUNT<br>(d) |
|--------------------------------------------|---------------------------------|---------------------------------|---------------|
| Meter Installation                         | 1                               | 353                             | \$ 353        |
| Tap In With Road Bore                      | 2                               | 2,000                           | 4,000         |
| Meter Installation                         | 1                               | 706                             | 706           |
| Meter Installation - Actual Cost 1" meters | 2                               | 365                             | 730           |
| Tap in Charge - 2.5 ERCs                   | 2                               | 3,750                           | 7,500         |
|                                            |                                 |                                 | 0             |
|                                            |                                 |                                 | 0             |
|                                            |                                 |                                 | 0             |
| Total Credits                              |                                 |                                 | \$ 13,289     |

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

| DESCRIPTION<br>(a)                 | WATER<br>(b) |
|------------------------------------|--------------|
| Balance first of year              | \$ 844,652   |
| Debits during the year:            |              |
| Accruals charged to Account 272    | \$ 86,981    |
| Other debits (specify):            |              |
|                                    |              |
|                                    |              |
| Total debits                       | \$ 86,981    |
| Credits during the year (specify): |              |
|                                    | \$           |
|                                    |              |
| Total credits                      | \$ 0         |
| Balance end of year                | \$ 931,633   |

YEAR OF REPORT  
December 31, 2024

**Okaloosa Water System / Okaloosa**

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

W-8(b)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Okaloosa Water System / Okaloosa

**WATER OPERATING REVENUE**

| ACCT.<br>NO.<br>(a)            | DESCRIPTION<br>(b)                                                                                      | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c) | YEAR END<br>NUMBER OF<br>CUSTOMERS<br>(d) | AMOUNT<br>(e) |
|--------------------------------|---------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------------------|---------------|
| 460                            | Water Sales:<br>Unmetered Water Revenue                                                                 |                                             |                                           | \$            |
| 461.1                          | Metered Water Revenue:<br>Sales to Residential Customers                                                | 242                                         | 235                                       | 129,407       |
| 461.2                          | Sales to Commercial Customers                                                                           | 7                                           | 9                                         | 4,782         |
| 461.3                          | Sales to Industrial Customers                                                                           |                                             |                                           |               |
| 461.4                          | Sales to Public Authorities                                                                             |                                             |                                           |               |
| 461.5                          | Sales Multiple Family Dwellings                                                                         |                                             |                                           |               |
| Total Metered Sales            |                                                                                                         | 249                                         | 244                                       | \$ 134,189    |
| 462.1                          | Fire Protection Revenue:<br>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              |                                                                                                         | 249                                         | 244                                       | \$ 134,189    |
| 469                            | Other Water Revenues:<br>Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI) |                                             |                                           | \$            |
| 470                            | Forfeited Discounts                                                                                     |                                             |                                           |               |
| 471                            | Miscellaneous Service Revenues                                                                          |                                             |                                           | 3,093         |
| 472                            | Rents From Water Property                                                                               |                                             |                                           |               |
| 473                            | Interdepartmental Rents                                                                                 |                                             |                                           |               |
| 474                            | Other Water Revenues                                                                                    |                                             |                                           |               |
| Total Other Water Revenues     |                                                                                                         |                                             |                                           | \$ 3,093      |
| Total Water Operating Revenues |                                                                                                         |                                             |                                           | \$ 137,282    |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Okaloosa Water System / Okaloosa

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

| ACCT.<br>NO.<br>(a)          | ACCOUNT NAME<br>(b)                                                   | CURRENT<br>YEAR<br>(c) | .1<br>SOURCE OF<br>SUPPLY AND<br>EXPENSES -<br>OPERATIONS<br>(d) | .2<br>SOURCE OF<br>SUPPLY AND<br>EXPENSES -<br>MAINTENANCE<br>(e) |
|------------------------------|-----------------------------------------------------------------------|------------------------|------------------------------------------------------------------|-------------------------------------------------------------------|
| 601                          | Salaries and Wages - Employees                                        | \$ 0                   | \$                                                               | \$                                                                |
| 603                          | Salaries and Wages - Officers,<br>Directors and Majority Stockholders | 7,500                  |                                                                  |                                                                   |
| 604                          | Employee Pensions and Benefits                                        | 0                      |                                                                  |                                                                   |
| 610                          | Purchased Water                                                       | 0                      |                                                                  |                                                                   |
| 615                          | Purchased Power                                                       | 4,498                  | 4,498                                                            |                                                                   |
| 616                          | Fuel for Power Production                                             | 0                      |                                                                  |                                                                   |
| 618                          | Chemicals                                                             | 1,930                  | 1,930                                                            |                                                                   |
| 620                          | Materials and Supplies                                                | 0                      |                                                                  |                                                                   |
| 631                          | Contractual Services-Engineering                                      | 0                      |                                                                  |                                                                   |
| 632                          | Contractual Services - Accounting                                     | 498                    |                                                                  |                                                                   |
| 633                          | Contractual Services - Legal                                          | 58                     |                                                                  |                                                                   |
| 634                          | Contractual Services - Mgt. Fees                                      | 0                      |                                                                  |                                                                   |
| 635                          | Contractual Services - Testing                                        | 0                      |                                                                  |                                                                   |
| 636                          | Contractual Services - Other                                          | 102,243                | 996                                                              |                                                                   |
| 641                          | Rental of Building/Real Property                                      | 0                      |                                                                  |                                                                   |
| 642                          | Rental of Equipment                                                   | 0                      |                                                                  |                                                                   |
| 650                          | Transportation Expenses                                               | 0                      |                                                                  |                                                                   |
| 656                          | Insurance - Vehicle                                                   | 0                      |                                                                  |                                                                   |
| 657                          | Insurance - General Liability                                         | 695                    |                                                                  |                                                                   |
| 658                          | Insurance - Workman's Comp.                                           | 0                      |                                                                  |                                                                   |
| 659                          | Insurance - Other                                                     | 0                      |                                                                  |                                                                   |
| 660                          | Advertising Expense                                                   | 0                      |                                                                  |                                                                   |
| 666                          | Regulatory Commission Expenses<br>- Amortization of Rate Case Expense | 0                      |                                                                  |                                                                   |
| 667                          | Regulatory Commission Exp.-Other                                      | 0                      |                                                                  |                                                                   |
| 668                          | Water Resource Conservation Exp.                                      | 891                    |                                                                  |                                                                   |
| 670                          | Bad Debt Expense                                                      | 0                      |                                                                  |                                                                   |
| 675                          | Miscellaneous Expenses                                                | 1,504                  |                                                                  |                                                                   |
| Total Water Utility Expenses |                                                                       | \$ 119,817             | \$ 7,424                                                         | \$ 0                                                              |

W-10(a)

GROUP \_\_\_\_\_



**YEAR OF REPORT**  
December 31, 2024

### WATER UTILITY EXPENSE ACCOUNT MATRIX

| .3<br>WATER<br>TREATMENT<br>EXPENSES -<br>OPERATIONS<br>(f) | .4<br>WATER<br>TREATMENT<br>EXPENSES -<br>MAINTENANCE<br>(g) | .5<br>TRANSMISSION<br>& DISTRIBUTION<br>EXPENSES -<br>OPERATIONS<br>(h) | .6<br>TRANSMISSION<br>& DISTRIBUTION<br>EXPENSES -<br>MAINTENANCE<br>(i) | .7<br>CUSTOMER<br>ACCOUNTS<br>EXPENSE<br>(j) | .8<br>ADMIN. &<br>GENERAL<br>EXPENSES<br>(k) |
|-------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------------------------------------------------|----------------------------------------------|----------------------------------------------|
| \$ _____                                                    | \$ _____                                                     | \$ _____                                                                | \$ _____                                                                 | \$ _____                                     | \$ _____                                     |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 7,500                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 498                                          |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 58                                           |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| 33,810                                                      | 4,206                                                        | _____                                                                   | 40,376                                                                   | 5,216                                        | 17,638                                       |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 695                                          |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | 891                                          | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 1,504                                        |
| \$ <u>33,810</u>                                            | \$ <u>4,206</u>                                              | \$ <u>0</u>                                                             | \$ <u>40,376</u>                                                         | \$ <u>6,107</u>                              | \$ <u>27,894</u>                             |

W-10(b)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Okaloosa Water System / Okaloosa

**PUMPING AND PURCHASED WATER STATISTICS**

| MONTH<br>(a)      | WATER<br>PURCHASED<br>FOR RESALE<br>( Omit 000's )<br>(b) | FINISHED<br>WATER<br>PUMPED<br>FROM WELLS<br>( Omit 000's )<br>(c) | WATER USED<br>FOR LINE<br>FLUSHING,<br>FIGHTING<br>FIRES, ETC.<br>(d) | TOTAL WATER<br>PUMPED AND<br>PURCHASED<br>( Omit 000's )<br>[ (b)+(c)-(d) ]<br>(e) | WATER SOLD<br>TO<br>CUSTOMERS<br>( Omit 000's )<br>(f) |
|-------------------|-----------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------------------------------------------------|--------------------------------------------------------|
| January           |                                                           | 1,087                                                              | 0                                                                     | 1,087                                                                              | 729                                                    |
| February          |                                                           | 822                                                                | 15                                                                    | 807                                                                                | 592                                                    |
| March             |                                                           | 798                                                                | 31                                                                    | 767                                                                                | 583                                                    |
| April             |                                                           | 849                                                                | 20                                                                    | 829                                                                                | 580                                                    |
| May               |                                                           | 931                                                                | 27                                                                    | 904                                                                                | 609                                                    |
| June              |                                                           | 1,124                                                              | 16                                                                    | 1,109                                                                              | 984                                                    |
| July              |                                                           | 984                                                                | 93                                                                    | 891                                                                                | 601                                                    |
| August            |                                                           | 1,293                                                              | 65                                                                    | 1,228                                                                              | 969                                                    |
| September         |                                                           | 987                                                                | 85                                                                    | 902                                                                                | 669                                                    |
| October           |                                                           | 1,410                                                              | 350                                                                   | 1,060                                                                              | 462                                                    |
| November          |                                                           | 1,128                                                              | 275                                                                   | 853                                                                                | 675                                                    |
| December          |                                                           | 1,285                                                              | 275                                                                   | 1,010                                                                              | 759                                                    |
| Total<br>for Year | 0                                                         | 12,698                                                             | 1,251                                                                 | 11,447                                                                             | 8,212                                                  |

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<br>OF WELL | GALLONS<br>PER DAY<br>FROM SOURCE | TYPE OF<br>SOURCE |
|---------------------------------|---------------------|-----------------------------------|-------------------|
| Well #1                         | 300 GPM             |                                   | Ground            |
| Well #2                         | 300 GPM             |                                   | Ground            |
|                                 |                     |                                   |                   |
|                                 |                     |                                   |                   |
|                                 |                     |                                   |                   |
|                                 |                     |                                   |                   |

W-11  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

*Handwritten signature/initials*

**YEAR OF REPORT**  
December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Okaloosa Water System / Okaloosa

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):

252,000

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

Well meter

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 \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Okaloosa Water System / Okaloosa

### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

| METER SIZE<br>(a)                    | TYPE OF METER<br>(b)              | EQUIVALENT FACTOR<br>(c) | NUMBER OF METERS<br>(d) | TOTAL NUMBER OF METER EQUIVALENTS<br>(c x d)<br>(e) |
|--------------------------------------|-----------------------------------|--------------------------|-------------------------|-----------------------------------------------------|
| All Commercial                       |                                   | 1.0                      |                         |                                                     |
| 5/8"                                 | Displacement                      | 1.0                      | 242                     | 242                                                 |
| 3/4"                                 | Displacement                      | 1.5                      |                         |                                                     |
| 1"                                   | Displacement                      | 2.5                      | 1                       | 3                                                   |
| 1 1/2"                               | Displacement or Turbine           | 5.0                      |                         |                                                     |
| 2"                                   | Displacement, Compound or Turbine | 8.0                      |                         |                                                     |
| 3"                                   | Displacement                      | 15.0                     |                         |                                                     |
| 3"                                   | Compound                          | 16.0                     |                         |                                                     |
| 3"                                   | Turbine                           | 17.5                     |                         |                                                     |
| 4"                                   | Displacement or Compound          | 25.0                     |                         |                                                     |
| 4"                                   | Turbine                           | 30.0                     |                         |                                                     |
| 6"                                   | Displacement or Compound          | 50.0                     |                         |                                                     |
| 6"                                   | Turbine                           | 62.5                     |                         |                                                     |
| 8"                                   | Compound                          | 80.0                     |                         |                                                     |
| 8"                                   | Turbine                           | 90.0                     |                         |                                                     |
| 10"                                  | Compound                          | 115.0                    |                         |                                                     |
| 10"                                  | Turbine                           | 145.0                    |                         |                                                     |
| 12"                                  | Turbine                           | 215.0                    |                         |                                                     |
| Total Water System Meter Equivalents |                                   |                          |                         | 245                                                 |

### 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 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:  

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

ERC Calculation:

W-13  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Okaloosa Water System / Okaloosa

### 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. 720
2. Maximum number of ERCs \* which can be served. 720
3. Present system connection capacity (in ERCs \*) using existing lines. 244.5
4. Future connection capacity (in ERCs \*) upon service area buildout. 720
5. Estimated annual increase in ERCs \*. 1
6. Is the utility required to have fire flow capacity? Yes  
If so, how much capacity is required? 500 gpm
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
N/A
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system **does not** meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # 146-4068
12. Water Management District Consumptive Use Permit # 7062-2
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Seminole Water System / Leon

**SCHEDULE OF YEAR END WATER RATE BASE**

| ACCT.<br>NO.<br>(a)                                                | ACCOUNT NAME<br>(b)                                                         | REFERENCE<br>PAGE<br>(c) | WATER<br>UTILITY<br>(d) |
|--------------------------------------------------------------------|-----------------------------------------------------------------------------|--------------------------|-------------------------|
| 101                                                                | Utility Plant In Service                                                    | W-4(b)                   | \$ 987,472              |
|                                                                    | Less:                                                                       |                          |                         |
|                                                                    | Nonused and Useful Plant (1)                                                |                          | -                       |
| 108                                                                | Accumulated Depreciation                                                    | W-6(b)                   | (129,994)               |
| 110                                                                | Accumulated Amortization                                                    | F-8                      | 1,013                   |
| 271                                                                | Contributions in Aid of Construction                                        | W-7                      | -                       |
| 252                                                                | Advances for Construction                                                   | F-20                     |                         |
| Subtotal                                                           |                                                                             |                          | \$ 858,491              |
| 272                                                                | Add:<br>Accumulated Amortization of<br>Contributions in Aid of Construction | W-8(a)                   | \$ 0                    |
| Subtotal                                                           |                                                                             |                          | \$ 858,491              |
| 114                                                                | Plus or Minus:<br>Acquisition Adjustments (2)                               | F-7                      | 0                       |
| 115                                                                | Accumulated Amortization of Acquisition Adjustments (2)                     | F-7                      | 0                       |
|                                                                    | Working Capital Allowance (3)                                               |                          | 38,395                  |
|                                                                    | Other (Specify):                                                            |                          |                         |
|                                                                    |                                                                             |                          |                         |
|                                                                    |                                                                             |                          |                         |
| WATER RATE BASE                                                    |                                                                             |                          | \$ 896,886              |
| WATER OPERATING INCOME                                             |                                                                             | W-3                      | \$ (21,897)             |
| ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base) |                                                                             |                          | -2.44%                  |

- NOTES :
- (1) Estimate based on the methodology used in the last rate proceeding.
  - (2) Include only those Acquisition Adjustments that have been approved by the Commission.
  - (3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Seminole Water System / Leon

**WATER OPERATING STATEMENT**

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                  | REFERENCE<br>PAGE<br>(c) | CURRENT<br>YEAR<br>(d) |
|---------------------|------------------------------------------------------|--------------------------|------------------------|
|                     | UTILITY OPERATING INCOME                             |                          |                        |
| 400                 | Operating Revenues                                   | W-9                      | \$ 343,678             |
| 469                 | Less: Guaranteed Revenue and AFPI                    | W-9                      | 0                      |
|                     | Net Operating Revenues                               |                          | \$ 343,678             |
| 401                 | Operating Expenses                                   | W-10(a)                  | \$ 307,161             |
| 403                 | Depreciation Expense                                 | W-6(a)                   | 30,750                 |
|                     | Less: Amortization of CIAC                           | W-8(a)                   | 0                      |
|                     | Net Depreciation Expense                             |                          | \$ 30,750              |
| 406                 | Amortization of Utility Plant Acquisition Adjustment | F-7                      |                        |
| 407                 | Amortization Expense (Other than CIAC)               | F-8                      | 114                    |
| 408.10              | Taxes Other Than Income                              |                          | 15,466                 |
|                     | Utility Regulatory Assessment Fee                    |                          | 12,085                 |
| 408.11              | Property Taxes                                       |                          |                        |
| 408.12              | Payroll Taxes                                        |                          |                        |
| 408.13              | Other Taxes and Licenses                             |                          |                        |
| 408                 | Total Taxes Other Than Income                        |                          | \$ 27,550              |
| 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                           |                          | \$ 365,575             |
|                     | Utility Operating Income                             |                          | \$ (21,897)            |
| 469                 | Add Back:                                            |                          |                        |
|                     | Guaranteed Revenue (and AFPI)                        | W-9                      | \$ 0                   |
| 413                 | Income From Utility Plant Leased to Others           |                          |                        |
| 414                 | Gains (losses) From Disposition of Utility Property  |                          |                        |
| 420                 | Allowance for Funds Used During Construction         |                          |                        |
|                     | Total Utility Operating Income                       |                          | \$ (21,897)            |

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** Florida Community Water Systems, Inc.

**Seminole Water System / Leon**

**SYSTEM NAME / COUNTY :**

**WATER UTILITY PLANT ACCOUNTS**

| ACCT.<br>NO.<br>(a)      | ACCOUNT NAME<br>(b)                    | PREVIOUS<br>YEAR<br>(c) | ADDITIONS<br>(d) | RETIREMENTS<br>(e) | CURRENT<br>YEAR<br>(f) |
|--------------------------|----------------------------------------|-------------------------|------------------|--------------------|------------------------|
|                          |                                        | \$ 4,277                | \$               | \$                 | \$ 4,277               |
| 301                      | Organization                           | 267                     |                  |                    | 267                    |
| 302                      | Franchises                             | 3,582                   |                  |                    | 3,582                  |
| 303                      | Land and Land Rights                   | 55,188                  |                  |                    | 55,188                 |
| 304                      | Structures and Improvements            | 0                       |                  |                    | 0                      |
| 305                      | Collecting and Impounding Reservoirs   | 0                       |                  |                    | 0                      |
| 306                      | Lake, River and Other Intakes          | 57,072                  |                  |                    | 57,072                 |
| 307                      | Wells and Springs                      | 0                       |                  |                    | 0                      |
| 308                      | Infiltration Galleries and Tunnels     | 8,451                   |                  |                    | 8,451                  |
| 309                      | Supply Mains                           | 15,182                  | 790              |                    | 15,971                 |
| 310                      | Power Generation Equipment             | 72,587                  | 558              |                    | 73,145                 |
| 311                      | Pumping Equipment                      | 83,022                  | 1,450            | (1,088)            | 83,384                 |
| 320                      | Water Treatment Equipment              | 324,541                 | 0                | 0                  | 324,541                |
| 330                      | Distribution Reservoirs and Standpipes | 216,027                 | 20,029           | 0                  | 236,056                |
| 331                      | Transmission and Distribution Mains    | 39,101                  | 8,725            | 0                  | 47,826                 |
| 333                      | Services                               | 54,848                  | 835              | (626)              | 55,057                 |
| 334                      | Meters and Meter Installations         | 12,918                  |                  |                    | 12,918                 |
| 335                      | Hydrants                               | 1,458                   |                  |                    | 1,458                  |
| 336                      | Backflow Prevention Devices            | 5,219                   |                  |                    | 5,219                  |
| 339                      | Other Plant Miscellaneous Equipment    | 0                       |                  |                    | 0                      |
| 340                      | Office Furniture and Equipment         | 0                       |                  |                    | 0                      |
| 341                      | Transportation Equipment               | 7                       |                  |                    | 7                      |
| 342                      | Stores Equipment                       | 757                     |                  |                    | 757                    |
| 343                      | Tools, Shop and Garage Equipment       | 0                       |                  |                    | 0                      |
| 344                      | Laboratory Equipment                   | 348                     |                  |                    | 348                    |
| 345                      | Power Operated Equipment               | 437                     |                  |                    | 437                    |
| 346                      | Communication Equipment                | 453                     |                  |                    | 453                    |
| 347                      | Miscellaneous Equipment                | 1,056                   |                  |                    | 1,056                  |
| 348                      | Other Tangible Plant                   |                         |                  |                    |                        |
| <b>TOTAL WATER PLANT</b> |                                        | <b>\$ 956,799</b>       | <b>\$ 32,388</b> | <b>\$ (1,714)</b>  | <b>\$ 987,472</b>      |

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

W-4(a)  
GROUP \_\_\_\_\_



**YEAR OF REPORT**  
December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Seminole Water System / Leon

**WATER UTILITY PLANT MATRIX**

| ACCT. NO.         | ACCOUNT NAME (b)                       | CURRENT YEAR (c) | .1<br>INTANGIBLE PLANT (d) | .2<br>SOURCE OF SUPPLY AND PUMPING PLANT (e) | .3<br>WATER TREATMENT PLANT (f) | .4<br>TRANSMISSION AND DISTRIBUTION PLANT (g) | .5<br>GENERAL PLANT (h) |
|-------------------|----------------------------------------|------------------|----------------------------|----------------------------------------------|---------------------------------|-----------------------------------------------|-------------------------|
| 301               | Organization                           | \$ 4,277         | \$ 4,277                   | \$                                           | \$                              | \$                                            | \$                      |
| 302               | Franchises                             | 267              | 267                        |                                              |                                 |                                               |                         |
| 303               | Land and Land Rights                   | 3,582            |                            | 3,582                                        |                                 |                                               |                         |
| 304               | Structures and Improvements            | 55,188           |                            |                                              | 55,188                          |                                               |                         |
| 305               | Collecting and Impounding Reservoirs   | 0                |                            | 0                                            |                                 |                                               |                         |
| 306               | Lake, River and Other Intakes          | 0                |                            | 0                                            |                                 |                                               |                         |
| 307               | Wells and Springs                      | 57,072           |                            | 57,072                                       |                                 |                                               |                         |
| 308               | Infiltration Galleries and Tunnels     | 0                |                            | 0                                            |                                 |                                               |                         |
| 309               | Supply Mains                           | 8,451            |                            | 8,451                                        |                                 |                                               |                         |
| 310               | Power Generation Equipment             | 15,971           |                            | 15,971                                       |                                 |                                               |                         |
| 311               | Pumping Equipment                      | 73,145           |                            | 73,145                                       |                                 |                                               |                         |
| 320               | Water Treatment Equipment              | 83,384           |                            |                                              | 83,384                          |                                               |                         |
| 330               | Distribution Reservoirs and Standpipes | 324,541          |                            |                                              |                                 | 324,541                                       |                         |
| 331               | Transmission and Distribution Mains    | 236,056          |                            |                                              |                                 | 236,056                                       |                         |
| 333               | Services                               | 47,826           |                            |                                              |                                 | 47,826                                        |                         |
| 334               | Meters and Meter Installations         | 55,057           |                            |                                              |                                 | 55,057                                        |                         |
| 335               | Hydrants                               | 12,918           |                            |                                              |                                 | 12,918                                        |                         |
| 336               | Backflow Prevention Devices            | 1,458            |                            |                                              |                                 | 1,458                                         |                         |
| 339               | Other Plant Miscellaneous Equipment    | 5,219            |                            |                                              |                                 | 5,219                                         |                         |
| 340               | Office Furniture and Equipment         | 0                |                            |                                              |                                 |                                               | 0                       |
| 341               | Transportation Equipment               | 0                |                            |                                              |                                 |                                               | 0                       |
| 342               | Stores Equipment                       | 7                |                            |                                              |                                 |                                               | 7                       |
| 343               | Tools, Shop and Garage Equipment       | 757              |                            |                                              |                                 |                                               | 757                     |
| 344               | Laboratory Equipment                   | 0                |                            |                                              |                                 |                                               | 0                       |
| 345               | Power Operated Equipment               | 348              |                            |                                              |                                 |                                               | 348                     |
| 346               | Communication Equipment                | 437              |                            |                                              |                                 |                                               | 437                     |
| 347               | Miscellaneous Equipment                | 453              |                            |                                              |                                 |                                               | 453                     |
| 348               | Other Tangible Plant                   | 1,056            |                            |                                              |                                 |                                               | 1,056                   |
| TOTAL WATER PLANT |                                        | \$ 987,472       | \$ 4,544                   | \$ 158,222                                   | \$ 138,572                      | \$ 683,076                                    | \$ 3,058                |

W-4(b)

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Seminole Water System / Leon

**BASIS FOR WATER DEPRECIATION CHARGES**

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

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

W-5  
GROUP \_\_\_\_\_

UTILITY NAME:

North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY :

Seminole Water System / Leon

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

| ACCT.<br>NO.<br>(a)                  | ACCOUNT NAME<br>(b)                    | BALANCE<br>AT BEGINNING<br>OF YEAR<br>(c) | ACCUALS<br>(d) | OTHER<br>CREDITS *<br>(e) | TOTAL<br>CREDITS<br>(d + e)<br>(f) |
|--------------------------------------|----------------------------------------|-------------------------------------------|----------------|---------------------------|------------------------------------|
| 304                                  | Structures and Improvements            | \$ 11,806                                 | \$ 1,725       | \$                        | \$ 1,725                           |
| 305                                  | Collecting and Impounding Reservoirs   | 0                                         |                |                           | 0                                  |
| 306                                  | Lake, River and Other Intakes          | 0                                         |                |                           | 0                                  |
| 307                                  | Wells and Springs                      | 8,598                                     | 1,902          |                           | 1,902                              |
| 308                                  | Infiltration Galleries and Tunnels     | 0                                         | 0              |                           | 0                                  |
| 309                                  | Supply Mains                           | 1,348                                     | 241            |                           | 241                                |
| 310                                  | Power Generation Equipment             | 5,886                                     | 761            |                           | 761                                |
| 311                                  | Pumping Equipment                      | (3,894)                                   | 3,644          |                           | 3,644                              |
| 320                                  | Water Treatment Equipment              | 21,232                                    | 3,792          |                           | 3,792                              |
| 330                                  | Distribution Reservoirs and Standpipes | 5,896                                     | 8,771          |                           | 8,771                              |
| 331                                  | Transmission and Distribution Mains    | 33,168                                    | 5,291          |                           | 5,291                              |
| 333                                  | Services                               | 1,604                                     | 1,020          |                           | 1,020                              |
| 334                                  | Meters and Meter Installations         | 8,545                                     | 2,748          |                           | 2,748                              |
| 335                                  | Hydrants                               | 2,273                                     | 287            |                           | 287                                |
| 336                                  | Backflow Prevention Devices            | 770                                       | 97             |                           | 97                                 |
| 339                                  | Other Plant Miscellaneous Equipment    | 1,653                                     | 209            |                           | 209                                |
| 340                                  | Office Furniture and Equipment         | 0                                         | 0              |                           | 0                                  |
| 341                                  | Transportation Equipment               | 0                                         |                |                           | 0                                  |
| 342                                  | Stores Equipment                       | 4                                         | 0              |                           | 0                                  |
| 343                                  | Tools, Shop and Garage Equipment       | 375                                       | 47             |                           | 47                                 |
| 344                                  | Laboratory Equipment                   | 0                                         | 0              |                           | 0                                  |
| 345                                  | Power Operated Equipment               | 276                                       | 35             |                           | 35                                 |
| 346                                  | Communication Equipment                | 346                                       | 44             |                           | 44                                 |
| 347                                  | Miscellaneous Equipment                | 239                                       | 30             |                           | 30                                 |
| 348                                  | Other Tangible Plant                   | 836                                       | 106            |                           | 106                                |
| TOTAL WATER ACCUMULATED DEPRECIATION |                                        | \$ 100,959                                | 30,750         | 0                         | 30,750                             |

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

W-6(a)  
GROUP

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :

Seminole Water System / Leon

YEAR OF REPORT  
December 31, 2024

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

| ACCT.<br>NO.<br>(a)                  | ACCOUNT NAME<br>(b)                    | PLANT<br>RETIRED<br>(g) | SALVAGE AND<br>INSURANCE<br>(h) | COST OF<br>REMOVAL<br>AND OTHER<br>CHARGES<br>(i) | TOTAL<br>CHARGES<br>(g-h+i)<br>(j) | BALANCE AT<br>END OF YEAR<br>(c+f-j)<br>(k) |
|--------------------------------------|----------------------------------------|-------------------------|---------------------------------|---------------------------------------------------|------------------------------------|---------------------------------------------|
| 304                                  | Structures and Improvements            | \$                      | \$                              | \$                                                | \$                                 | \$ 13,531                                   |
| 305                                  | Collecting and Impounding Reservoirs   |                         |                                 |                                                   |                                    | 0                                           |
| 306                                  | Lake, River and Other Intakes          |                         |                                 |                                                   |                                    | 0                                           |
| 307                                  | Wells and Springs                      |                         |                                 |                                                   |                                    | 10,501                                      |
| 308                                  | Infiltration Galleries and Tunnels     |                         |                                 |                                                   |                                    | 0                                           |
| 309                                  | Supply Mains                           |                         |                                 |                                                   |                                    | 1,590                                       |
| 310                                  | Power Generation Equipment             |                         |                                 |                                                   |                                    | 6,646                                       |
| 311                                  | Pumping Equipment                      |                         |                                 |                                                   |                                    | (249)                                       |
| 320                                  | Water Treatment Equipment              | 1,088                   |                                 |                                                   | 1,088                              | 23,936                                      |
| 330                                  | Distribution Reservoirs and Standpipes |                         |                                 |                                                   |                                    | 14,667                                      |
| 331                                  | Transmission and Distribution Mains    |                         |                                 |                                                   |                                    | 38,459                                      |
| 333                                  | Services                               |                         |                                 |                                                   |                                    | 2,623                                       |
| 334                                  | Meters and Meter Installations         | 626                     |                                 |                                                   | 626                                | 10,666                                      |
| 335                                  | Hydrants                               |                         |                                 |                                                   |                                    | 2,560                                       |
| 336                                  | Backflow Prevention Devices            |                         |                                 |                                                   |                                    | 867                                         |
| 339                                  | Other Plant Miscellaneous Equipment    |                         |                                 |                                                   |                                    | 1,861                                       |
| 340                                  | Office Furniture and Equipment         |                         |                                 |                                                   |                                    | 0                                           |
| 341                                  | Transportation Equipment               |                         |                                 |                                                   |                                    | 0                                           |
| 342                                  | Stores Equipment                       |                         |                                 |                                                   |                                    | 4                                           |
| 343                                  | Tools, Shop and Garage Equipment       |                         |                                 |                                                   |                                    | 422                                         |
| 344                                  | Laboratory Equipment                   |                         |                                 |                                                   |                                    | 0                                           |
| 345                                  | Power Operated Equipment               |                         |                                 |                                                   |                                    | 311                                         |
| 346                                  | Communication Equipment                |                         |                                 |                                                   |                                    | 389                                         |
| 347                                  | Miscellaneous Equipment                |                         |                                 |                                                   |                                    | 269                                         |
| 348                                  | Other Tangible Plant                   |                         |                                 |                                                   |                                    | 941                                         |
| TOTAL WATER ACCUMULATED DEPRECIATION |                                        | \$ 1,714                | \$ 0                            | \$ 0                                              | \$ 1,714                           | \$ 129,994                                  |

W-6(b)  
GROUP

Use ( ) to denote reversal entries.

YEAR OF REPORT  
December 31, 2024

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

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

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

[illegible]

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Seminole Water System / Leon

**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<br>(a) | NUMBER OF<br>CONNECTIONS<br>(b) | CHARGE PER<br>CONNECTION<br>(c) | AMOUNT<br>(d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
|                              |                                 |                                 | \$ 0          |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
| Total Credits                |                                 |                                 | \$ 0          |

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

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

**YEAR OF REPORT**  
December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Seminole Water System / Leon

**WATER OPERATING REVENUE**

| ACCT.<br>NO.<br>(a)            | DESCRIPTION<br>(b)                                                                                      | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c) | YEAR END<br>NUMBER OF<br>CUSTOMERS<br>(d) | AMOUNT<br>(e) |
|--------------------------------|---------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------------------|---------------|
| 460                            | Water Sales:<br>Unmetered Water Revenue                                                                 |                                             |                                           | \$            |
| 461.1                          | Metered Water Revenue:<br>Sales to Residential Customers                                                | 691                                         | 689                                       | 331,637       |
| 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            |                                                                                                         | 691                                         | 689                                       | \$ 331,637    |
| 462.1                          | Fire Protection Revenue:<br>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              |                                                                                                         | 691                                         | 689                                       | \$ 331,637    |
| 469                            | Other Water Revenues:<br>Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI) |                                             |                                           | \$            |
| 470                            | Forfeited Discounts                                                                                     |                                             |                                           | 12,041        |
| 471                            | Miscellaneous Service Revenues                                                                          |                                             |                                           |               |
| 472                            | Rents From Water Property                                                                               |                                             |                                           |               |
| 473                            | Interdepartmental Rents                                                                                 |                                             |                                           |               |
| 474                            | Other Water Revenues                                                                                    |                                             |                                           |               |
| Total Other Water Revenues     |                                                                                                         |                                             |                                           | \$ 12,041     |
| Total Water Operating Revenues |                                                                                                         |                                             |                                           | \$ 343,678    |

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



UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Seminole Water System / Leon

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

| ACCT.<br>NO.<br>(a)          | ACCOUNT NAME<br>(b)                                                   | CURRENT<br>YEAR<br>(c) | .1<br>SOURCE OF<br>SUPPLY AND<br>EXPENSES -<br>OPERATIONS<br>(d) | .2<br>SOURCE OF<br>SUPPLY AND<br>EXPENSES -<br>MAINTENANCE<br>(e) |
|------------------------------|-----------------------------------------------------------------------|------------------------|------------------------------------------------------------------|-------------------------------------------------------------------|
| 601                          | Salaries and Wages - Employees                                        | \$ 0                   | \$                                                               | \$                                                                |
| 603                          | Salaries and Wages - Officers,<br>Directors and Majority Stockholders | 20,000                 |                                                                  |                                                                   |
| 604                          | Employee Pensions and Benefits                                        | 0                      |                                                                  |                                                                   |
| 610                          | Purchased Water                                                       | 581                    | 581                                                              |                                                                   |
| 615                          | Purchased Power                                                       | 12,401                 | 12,401                                                           |                                                                   |
| 616                          | Fuel for Power Production                                             | 0                      |                                                                  |                                                                   |
| 618                          | Chemicals                                                             | 2,064                  | 2,064                                                            |                                                                   |
| 620                          | Materials and Supplies                                                | 0                      |                                                                  |                                                                   |
| 631                          | Contractual Services-Engineering                                      | 0                      |                                                                  |                                                                   |
| 632                          | Contractual Services - Accounting                                     | 498                    |                                                                  |                                                                   |
| 633                          | Contractual Services - Legal                                          | 169                    |                                                                  |                                                                   |
| 634                          | Contractual Services - Mgt. Fees                                      | 0                      |                                                                  |                                                                   |
| 635                          | Contractual Services - Testing                                        | 1,663                  | 1,663                                                            |                                                                   |
| 636                          | Contractual Services - Other                                          | 248,990                | 3,409                                                            | 3,409                                                             |
| 641                          | Rental of Building/Real Property                                      | 0                      |                                                                  |                                                                   |
| 642                          | Rental of Equipment                                                   | 0                      |                                                                  |                                                                   |
| 650                          | Transportation Expenses                                               | 0                      |                                                                  |                                                                   |
| 656                          | Insurance - Vehicle                                                   | 0                      |                                                                  |                                                                   |
| 657                          | Insurance - General Liability                                         | 4,175                  |                                                                  |                                                                   |
| 658                          | Insurance - Workman's Comp.                                           | 0                      |                                                                  |                                                                   |
| 659                          | Insurance - Other                                                     | 0                      |                                                                  |                                                                   |
| 660                          | Advertising Expense                                                   | 0                      |                                                                  |                                                                   |
| 666                          | Regulatory Commission Expenses<br>- Amortization of Rate Case Expense | 0                      |                                                                  |                                                                   |
| 667                          | Regulatory Commission Exp.-Other                                      | 0                      |                                                                  |                                                                   |
| 668                          | Water Resource Conservation Exp.                                      | 3,929                  |                                                                  |                                                                   |
| 670                          | Bad Debt Expense                                                      | 0                      |                                                                  |                                                                   |
| 675                          | Miscellaneous Expenses                                                | 12,691                 |                                                                  |                                                                   |
| Total Water Utility Expenses |                                                                       | \$ 307,161             | \$ 20,118                                                        | \$ 3,409                                                          |

W-10(a)

GROUP \_\_\_\_\_

**YEAR OF REPORT**  
December 31, 2024

## WATER UTILITY EXPENSE ACCOUNT MATRIX

| .3<br>WATER<br>TREATMENT<br>EXPENSES -<br>OPERATIONS<br>(f) | .4<br>WATER<br>TREATMENT<br>EXPENSES -<br>MAINTENANCE<br>(g) | .5<br>TRANSMISSION<br>& DISTRIBUTION<br>EXPENSES -<br>OPERATIONS<br>(h) | .6<br>TRANSMISSION<br>& DISTRIBUTION<br>EXPENSES -<br>MAINTENANCE<br>(i) | .7<br>CUSTOMER<br>ACCOUNTS<br>EXPENSE<br>(j) | .8<br>ADMIN. &<br>GENERAL<br>EXPENSES<br>(k) |
|-------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------------------------------------------------|----------------------------------------------|----------------------------------------------|
| \$ _____                                                    | \$ _____                                                     | \$ _____                                                                | \$ _____                                                                 | \$ _____                                     | \$ _____                                     |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 20,000                                       |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 498                                          |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 169                                          |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| 81,002                                                      | 0                                                            | 70,388                                                                  | 9,848                                                                    | 25,003                                       | 55,931                                       |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 4,175                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | 3,929                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 12,691                                       |
| \$ <u>81,002</u>                                            | \$ <u>0</u>                                                  | \$ <u>70,388</u>                                                        | \$ <u>9,848</u>                                                          | \$ <u>28,932</u>                             | \$ <u>93,464</u>                             |

W-10(b)  
GROUP

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Seminole Water System / Leon

### PUMPING AND PURCHASED WATER STATISTICS

| MONTH<br>(a)      | WATER<br>PURCHASED<br>FOR RESALE<br>( Omit 000's )<br>(b) | FINISHED<br>WATER<br>PUMPED<br>FROM WELLS<br>( Omit 000's )<br>(c) | WATER USED<br>FOR LINE<br>FLUSHING,<br>FIGHTING<br>FIRES, ETC.<br>(d) | TOTAL WATER<br>PUMPED AND<br>PURCHASED<br>( Omit 000's )<br>[ (b)+(c)-(d) ]<br>(e) | WATER SOLD<br>TO<br>CUSTOMERS<br>( Omit 000's )<br>(f) |
|-------------------|-----------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------------------------------------------------|--------------------------------------------------------|
| January           | 85                                                        | 3,039                                                              | 7                                                                     | 3,116                                                                              | 2,842                                                  |
| February          |                                                           | 2,606                                                              | 15                                                                    | 2,591                                                                              | 2,141                                                  |
| March             |                                                           | 2,869                                                              | 6                                                                     | 2,863                                                                              | 2,780                                                  |
| April             |                                                           | 3,144                                                              | 5                                                                     | 3,139                                                                              | 2,954                                                  |
| May               |                                                           | 3,355                                                              | 131                                                                   | 3,224                                                                              | 3,200                                                  |
| June              |                                                           | 3,662                                                              | 33                                                                    | 3,629                                                                              | 3,224                                                  |
| July              |                                                           | 3,124                                                              | 24                                                                    | 3,100                                                                              | 2,667                                                  |
| August            |                                                           | 3,232                                                              | 6                                                                     | 3,226                                                                              | 3,433                                                  |
| September         |                                                           | 2,938                                                              | 49                                                                    | 2,888                                                                              | 2,561                                                  |
| October           |                                                           | 3,120                                                              | 8                                                                     | 3,112                                                                              | 2,850                                                  |
| November          |                                                           | 2,994                                                              | 13                                                                    | 2,981                                                                              | 3,065                                                  |
| December          |                                                           | 2,950                                                              | 9                                                                     | 2,941                                                                              | 2,677                                                  |
| Total<br>for Year | 85                                                        | 37,033                                                             | 307                                                                   | 36,811                                                                             | 34,394                                                 |

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<br>OF WELL | GALLONS<br>PER DAY<br>FROM SOURCE | TYPE OF<br>SOURCE |
|---------------------------------|---------------------|-----------------------------------|-------------------|
| BREWSTERS                       | 125 GPM             | 180,000 GPD                       | DEEP WELL         |
| BUCKLAKE                        | 110 GPM             | 158,400 GPD                       | DEEP WELL         |
| MEADOW HILLS                    | 110 GPM             | 158,400 GPD                       | DEEP WELL         |
| NORTH LAKE MEADOWS              | 110 GPM             | 158,400 GPD                       | DEEP WELL         |
| PLANTATION ESTATES              | 440 GPM             | 633,000 GPD                       | DEEP WELL         |
| SEDGEFIELD                      | 160 GPM             | 230,400 GPD                       | DEEP WELL         |

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GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME:

Seminole Waterworks, Inc.

**YEAR OF REPORT**

December 31, 2022

SYSTEM NAME / COUNTY :

Brewsters / Leon

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):

158,400

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):

Manufacturer:

**FILTRATION**

Type and size of area:

Pressure (in square feet):

Manufacturer:

Gravity (in GPM/square feet):

Manufacturer:

UTILITY NAME:

Seminole Waterworks, Inc.

**YEAR OF REPORT**

December 31, 2022

SYSTEM NAME / COUNTY :

Bucklake - Leon

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):

83,000

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):

Manufacturer:

**FILTRATION**

Type and size of area:

Pressure (in square feet):

Manufacturer:

Gravity (in GPM/square feet):

Manufacturer:

UTILITY NAME:

Seminole Waterworks, Inc.

**YEAR OF REPORT**

December 31, 2022

SYSTEM NAME / COUNTY :

Meadow Hills / Leon

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

**Permitted Capacity of Plant (GPD):**

153,000

**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):

Manufacturer:

#### FILTRATION

Type and size of area:

Pressure (in square feet):

Manufacturer:

Gravity (in GPM/square feet):

Manufacturer:

UTILITY NAME:

Seminole Waterworks, Inc.

**YEAR OF REPORT**

December 31, 2022

SYSTEM NAME / COUNTY :

North Lake Meadows

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):

80,000

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):

Manufacturer:

**FILTRATION**

Type and size of area:

Pressure (in square feet):

Manufacturer:

Gravity (in GPM/square feet):

Manufacturer:

UTILITY NAME:

Seminole Waterworks, Inc.

**YEAR OF REPORT**

December 31, 2022

SYSTEM NAME / COUNTY :

Plantation Estates / Leon

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):

140,000

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):

Manufacturer:

**FILTRATION**

Type and size of area:

Pressure (in square feet):

Manufacturer:

Gravity (in GPM/square feet):

Manufacturer:



UTILITY NAME:

Seminole Waterworks, Inc.

**YEAR OF REPORT**

December 31, 2019

SYSTEM NAME / COUNTY :

Sedgefield / Leon

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):

140,000

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):

Manufacturer:

**FILTRATION**

Type and size of area:

Pressure (in square feet):

Manufacturer:

Gravity (in GPM/square feet):

Manufacturer:

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Seminole Water System / Leon

### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

| METER SIZE<br>(a)                    | TYPE OF METER<br>(b)              | EQUIVALENT FACTOR<br>(c) | NUMBER OF METERS<br>(d) | TOTAL NUMBER OF METER EQUIVALENTS<br>(c x d)<br>(e) |
|--------------------------------------|-----------------------------------|--------------------------|-------------------------|-----------------------------------------------------|
| All Commercial                       |                                   | 1.0                      |                         |                                                     |
| 5/8"                                 | Displacement                      | 1.0                      | 689                     | 689                                                 |
| 3/4"                                 | Displacement                      | 1.5                      |                         |                                                     |
| 1"                                   | Displacement                      | 2.5                      |                         |                                                     |
| 1 1/2"                               | Displacement or Turbine           | 5.0                      |                         |                                                     |
| 2"                                   | Displacement, Compound or Turbine | 8.0                      |                         |                                                     |
| 3"                                   | Displacement                      | 15.0                     |                         |                                                     |
| 3"                                   | Compound                          | 16.0                     |                         |                                                     |
| 3"                                   | Turbine                           | 17.5                     |                         |                                                     |
| 4"                                   | Displacement or Compound          | 25.0                     |                         |                                                     |
| 4"                                   | Turbine                           | 30.0                     |                         |                                                     |
| 6"                                   | Displacement or Compound          | 50.0                     |                         |                                                     |
| 6"                                   | Turbine                           | 62.5                     |                         |                                                     |
| 8"                                   | Compound                          | 80.0                     |                         |                                                     |
| 8"                                   | Turbine                           | 90.0                     |                         |                                                     |
| 10"                                  | Compound                          | 115.0                    |                         |                                                     |
| 10"                                  | Turbine                           | 145.0                    |                         |                                                     |
| 12"                                  | Turbine                           | 215.0                    |                         |                                                     |
| Total Water System Meter Equivalents |                                   |                          |                         | 689                                                 |

### 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 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:  

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

ERC Calculation:

W-13  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Seminole Water System / Leon

**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. 706
2. Maximum number of ERCs \* which can be served. 706
3. Present system connection capacity (in ERCs \*) using existing lines. 689
4. Future connection capacity (in ERCs \*) upon service area buildout. 706
5. Estimated annual increase in ERCs \*. 1
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? No
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
N/A
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system **does not** meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - 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 # 1370898 / 1374008 1370461 / 1374049 / 1374054 / 1370598
12. Water Management District Consumptive Use Permit # 107391 / 107389 / 107394 / 107392 / 107393 / 107390
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

W-14  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

**SCHEDULE OF YEAR END WATER RATE BASE**

| ACCT.<br>NO.<br>(a)                                                | ACCOUNT NAME<br>(b)                                                         | REFERENCE<br>PAGE<br>(c) | WATER<br>UTILITY<br>(d) |
|--------------------------------------------------------------------|-----------------------------------------------------------------------------|--------------------------|-------------------------|
| 101                                                                | Utility Plant In Service                                                    | W-4(b)                   | \$ 5,169,390            |
|                                                                    | Less:                                                                       |                          |                         |
|                                                                    | Nonused and Useful Plant (1)                                                |                          |                         |
| 108                                                                | Accumulated Depreciation                                                    | W-6(b)                   | 2,591,189               |
| 110                                                                | Accumulated Amortization                                                    | F-8                      | 4,853                   |
| 271                                                                | Contributions in Aid of Construction                                        | W-7                      | 1,387,324               |
| 252                                                                | Advances for Construction                                                   | F-20                     |                         |
| Subtotal                                                           |                                                                             |                          | \$ 1,186,024            |
| 272                                                                | Add:<br>Accumulated Amortization of<br>Contributions in Aid of Construction | W-8(a)                   | \$ 426,233              |
| Subtotal                                                           |                                                                             |                          | \$ 1,612,257            |
|                                                                    | Plus or Minus:                                                              |                          |                         |
| 114                                                                | Acquisition Adjustments (2)                                                 | F-7                      | (1,538,571)             |
| 115                                                                | Accumulated Amortization of Acquisition Adjustments (2)                     | F-7                      | 1,257,983               |
|                                                                    | Working Capital Allowance (3)                                               |                          | 40,376                  |
|                                                                    | Other (Specify):                                                            |                          |                         |
|                                                                    |                                                                             |                          |                         |
|                                                                    |                                                                             |                          |                         |
| WATER RATE BASE                                                    |                                                                             |                          | \$ 1,372,045            |
| WATER OPERATING INCOME                                             |                                                                             | W-3                      | \$ 358,428              |
| ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base) |                                                                             |                          | 26.12%                  |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

**WATER OPERATING STATEMENT**

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                          | REFERENCE<br>PAGE<br>(c) | CURRENT<br>YEAR<br>(d) |
|---------------------|--------------------------------------------------------------|--------------------------|------------------------|
|                     | UTILITY OPERATING INCOME                                     |                          |                        |
| 400                 | Operating Revenues                                           | W-9                      | \$ 871,391             |
| 469                 | Less: Guaranteed Revenue and AFPI                            | W-9                      | 27,976                 |
|                     | Net Operating Revenues                                       |                          | \$ 843,415             |
| 401                 | Operating Expenses                                           | W-10(a)                  | \$ 323,011             |
| 403                 | Depreciation Expense                                         | W-6(a)                   | 137,647                |
|                     | Less: Amortization of CIAC                                   | W-8(a)                   | 34,987                 |
|                     | Net Depreciation Expense                                     |                          | \$ 102,660             |
| 406                 | Amortization of Utility Plant Acquisition Adjustment         | F-7                      |                        |
| 407                 | Amortization Expense (Other than CIAC)                       | F-8                      | 848                    |
| 408.10              | Taxes Other Than Income<br>Utility Regulatory Assessment Fee |                          | 39,213                 |
| 408.11              | Property Taxes                                               |                          | 19,255                 |
| 408.12              | Payroll Taxes                                                |                          |                        |
| 408.13              | Other Taxes and Licenses                                     |                          |                        |
| 408                 | Total Taxes Other Than Income                                |                          | \$ 58,468              |
| 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                                   |                          | \$ 484,987             |
|                     | Utility Operating Income                                     |                          | \$ 358,428             |
| 469                 | Add Back:<br>Guaranteed Revenue (and AFPI)                   | W-9                      | \$ 27,976              |
| 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                               |                          | \$ 386,403             |

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY :

Sunny Hills Water System / Washington

**WATER UTILITY PLANT ACCOUNTS**

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                    | PREVIOUS<br>YEAR<br>(c) | ADDITIONS<br>(d) | RETIREMENTS<br>(e) | CURRENT<br>YEAR<br>(f) |
|---------------------|----------------------------------------|-------------------------|------------------|--------------------|------------------------|
| 301                 | Organization                           | \$ 406                  | \$               | \$                 | \$ 406                 |
| 302                 | Franchises                             | 5,112                   |                  |                    | 5,112                  |
| 303                 | Land and Land Rights                   | 10,779                  |                  |                    | 10,779                 |
| 304                 | Structures and Improvements            | 65,940                  | 77,873           |                    | 143,813                |
| 305                 | Collecting and Impounding Reservoirs   | 0                       |                  |                    | 0                      |
| 306                 | Lake, River and Other Intakes          | 0                       |                  |                    | 0                      |
| 307                 | Wells and Springs                      | 179,493                 | 1,190            |                    | 180,684                |
| 308                 | Infiltration Galleries and Tunnels     | 0                       |                  |                    | 0                      |
| 309                 | Supply Mains                           | 16,135                  | 3,959            | (2,969)            | 17,125                 |
| 310                 | Power Generation Equipment             | 234,552                 | 0                | 0                  | 234,552                |
| 311                 | Pumping Equipment                      | 200,699                 | 7,082            | 0                  | 207,781                |
| 320                 | Water Treatment Equipment              | 205,303                 | 48,901           | (920)              | 253,285                |
| 330                 | Distribution Reservoirs and Standpipes | 548,896                 | 0                | 0                  | 548,896                |
| 331                 | Transmission and Distribution Mains    | 2,447,172               | 120,718          | 0                  | 2,567,890              |
| 333                 | Services                               | 310,344                 | 322,642          | 0                  | 632,987                |
| 334                 | Meters and Meter Installations         | 194,942                 | 45,190           | (10,698)           | 229,434                |
| 335                 | Hydrants                               | 58,487                  |                  |                    | 58,487                 |
| 336                 | Backflow Prevention Devices            | 0                       |                  |                    | 0                      |
| 339                 | Other Plant Miscellaneous Equipment    | 131                     |                  |                    | 131                    |
| 340                 | Office Furniture and Equipment         | 14,859                  |                  |                    | 14,859                 |
| 341                 | Transportation Equipment               | 0                       |                  |                    | 0                      |
| 342                 | Stores Equipment                       | 194                     |                  |                    | 194                    |
| 343                 | Tools, Shop and Garage Equipment       | 2,959                   | 7,099            |                    | 10,058                 |
| 344                 | Laboratory Equipment                   | 3,187                   |                  |                    | 3,187                  |
| 345                 | Power Operated Equipment               | 663                     |                  |                    | 663                    |
| 346                 | Communication Equipment                | 11,548                  |                  |                    | 11,548                 |
| 347                 | Miscellaneous Equipment                | 7,851                   |                  |                    | 7,851                  |
| 348                 | Other Tangible Plant                   | 29,671                  |                  |                    | 29,671                 |
| TOTAL WATER PLANT   |                                        | \$ 4,549,324            | \$ 634,653       | \$ (14,586)        | \$ 5,169,390           |

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

W-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :

Sunny Hills Water System / Washington

YEAR OF REPORT  
December 31, 2024

WATER UTILITY PLANT MATRIX

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                    | CURRENT<br>YEAR<br>(c) | .1<br>INTANGIBLE<br>PLANT<br>(d) | .2<br>SOURCE<br>OF SUPPLY<br>AND PUMPING<br>PLANT<br>(e) | .3<br>WATER<br>TREATMENT<br>PLANT<br>(f) | .4<br>TRANSMISSION<br>AND<br>DISTRIBUTION<br>PLANT<br>(g) | .5<br>GENERAL<br>PLANT<br>(h) |
|---------------------|----------------------------------------|------------------------|----------------------------------|----------------------------------------------------------|------------------------------------------|-----------------------------------------------------------|-------------------------------|
| 301                 | Organization                           | \$ 406                 | \$ 406                           | \$                                                       | \$                                       | \$                                                        | \$                            |
| 302                 | Franchises                             | 5,112                  | 5,112                            |                                                          |                                          |                                                           |                               |
| 303                 | Land and Land Rights                   | 10,779                 |                                  | 10,779                                                   |                                          |                                                           |                               |
| 304                 | Structures and Improvements            | 143,813                |                                  |                                                          | 143,813                                  |                                                           |                               |
| 305                 | Collecting and Impounding Reservoirs   | 0                      |                                  |                                                          |                                          |                                                           |                               |
| 306                 | Lake, River and Other Intakes          | 0                      |                                  |                                                          |                                          |                                                           |                               |
| 307                 | Wells and Springs                      | 180,684                |                                  | 180,684                                                  |                                          |                                                           |                               |
| 308                 | Infiltration Galleries and Tunnels     | 0                      |                                  |                                                          |                                          |                                                           |                               |
| 309                 | Supply Mains                           | 17,125                 |                                  | 17,125                                                   |                                          |                                                           |                               |
| 310                 | Power Generation Equipment             | 234,552                |                                  | 234,552                                                  |                                          |                                                           |                               |
| 311                 | Pumping Equipment                      | 207,781                |                                  | 207,781                                                  |                                          |                                                           |                               |
| 320                 | Water Treatment Equipment              | 253,285                |                                  |                                                          | 253,285                                  |                                                           |                               |
| 330                 | Distribution Reservoirs and Standpipes | 548,896                |                                  |                                                          |                                          | 548,896                                                   |                               |
| 331                 | Transmission and Distribution Mains    | 2,567,890              |                                  |                                                          |                                          | 2,567,890                                                 |                               |
| 333                 | Services                               | 632,987                |                                  |                                                          |                                          | 632,987                                                   |                               |
| 334                 | Meters and Meter Installations         | 229,434                |                                  |                                                          |                                          | 229,434                                                   |                               |
| 335                 | Hydrants                               | 58,487                 |                                  |                                                          |                                          | 58,487                                                    |                               |
| 336                 | Backflow Prevention Devices            | 0                      |                                  |                                                          |                                          | 0                                                         |                               |
| 339                 | Other Plant Miscellaneous Equipment    | 131                    |                                  |                                                          |                                          | 131                                                       |                               |
| 340                 | Office Furniture and Equipment         | 14,859                 |                                  |                                                          |                                          |                                                           | 14,859                        |
| 341                 | Transportation Equipment               | 0                      |                                  |                                                          |                                          |                                                           | 0                             |
| 342                 | Stores Equipment                       | 194                    |                                  |                                                          |                                          |                                                           | 194                           |
| 343                 | Tools, Shop and Garage Equipment       | 10,058                 |                                  |                                                          |                                          |                                                           | 10,058                        |
| 344                 | Laboratory Equipment                   | 3,187                  |                                  |                                                          |                                          |                                                           | 3,187                         |
| 345                 | Power Operated Equipment               | 663                    |                                  |                                                          |                                          |                                                           | 663                           |
| 346                 | Communication Equipment                | 11,548                 |                                  |                                                          |                                          |                                                           | 11,548                        |
| 347                 | Miscellaneous Equipment                | 7,851                  |                                  |                                                          |                                          |                                                           | 7,851                         |
| 348                 | Other Tangible Plant                   | 29,671                 |                                  |                                                          |                                          |                                                           | 29,671                        |
| TOTAL WATER PLANT   |                                        | \$ 5,169,390           | \$ 5,518                         | \$ 650,920                                               | \$ 397,097                               | \$ 4,037,824                                              | \$ 78,031                     |

W-4(b)

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

**BASIS FOR WATER DEPRECIATION CHARGES**

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

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



UTILITY NAME:

North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY :

Sunny Hills Water System / Washington

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

| ACCT. NO. (a)                        | ACCOUNT NAME (b)                       | BALANCE AT BEGINNING OF YEAR (c) | ACCUALS (d) | OTHER CREDITS * (e) | TOTAL CREDITS (d + e) (f) |
|--------------------------------------|----------------------------------------|----------------------------------|-------------|---------------------|---------------------------|
| 304                                  | Structures and Improvements            | \$ 12,207                        | \$ 2,716    |                     | \$ 2,716                  |
| 305                                  | Collecting and Impounding Reservoirs   | 0                                |             |                     | 0                         |
| 306                                  | Lake, River and Other Intakes          | 0                                |             |                     | 0                         |
| 307                                  | Wells and Springs                      | 102,834                          | 6,021       |                     | 6,021                     |
| 308                                  | Infiltration Galleries and Tunnels     | 0                                |             |                     | 0                         |
| 309                                  | Supply Mains                           | 7,966                            | 492         |                     | 492                       |
| 310                                  | Power Generation Equipment             | 83,732                           | 11,728      |                     | 11,728                    |
| 311                                  | Pumping Equipment                      | 200,332                          | 10,294      |                     | 10,294                    |
| 320                                  | Water Treatment Equipment              | 5,923                            | 9,699       |                     | 9,699                     |
| 330                                  | Distribution Reservoirs and Standpipes | 341,749                          | 14,835      |                     | 14,835                    |
| 331                                  | Transmission and Distribution Mains    | 1,495,282                        | 58,504      |                     | 58,504                    |
| 333                                  | Services                               | 75,530                           | 11,715      |                     | 11,715                    |
| 334                                  | Meters and Meter Installations         | 47,810                           | 10,553      |                     | 10,553                    |
| 335                                  | Hydrants                               | 18,967                           | 1,300       |                     | 1,300                     |
| 336                                  | Backflow Prevention Devices            | 0                                |             |                     | 0                         |
| 339                                  | Other Plant Miscellaneous Equipment    | (344)                            | 7           |                     | 7                         |
| 340                                  | Office Furniture and Equipment         | 14,859                           | (0)         |                     | (0)                       |
| 341                                  | Transportation Equipment               | 5,172                            | (793)       |                     | (793)                     |
| 342                                  | Stores Equipment                       | 194                              | 0           |                     | 0                         |
| 343                                  | Tools, Shop and Garage Equipment       | 2,959                            | 560         |                     | 560                       |
| 344                                  | Laboratory Equipment                   | 3,187                            | 0           |                     | 0                         |
| 345                                  | Power Operated Equipment               | 663                              | 0           |                     | 0                         |
| 346                                  | Communication Equipment                | 11,548                           | 0           |                     | 0                         |
| 347                                  | Miscellaneous Equipment                | 7,851                            | 0           |                     | 0                         |
| 348                                  | Other Tangible Plant                   | 29,705                           | 17          |                     | 17                        |
| TOTAL WATER ACCUMULATED DEPRECIATION |                                        | \$ 2,468,128                     | 137,647     | 0                   | 137,647                   |

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

W-6(a)  
GROUP

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :

Sunny Hills Water System / Washington

YEAR OF REPORT  
December 31, 2024

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

| ACCT.<br>NO.<br>(a)                  | ACCOUNT NAME<br>(b)                    | PLANT<br>RETIRED<br>(g) | SALVAGE AND<br>INSURANCE<br>(h) | COST OF<br>REMOVAL<br>AND OTHER<br>CHARGES<br>(i) | TOTAL<br>CHARGES<br>(g-h+i)<br>(j) | BALANCE AT<br>END OF YEAR<br>(c+f-j)<br>(k) |
|--------------------------------------|----------------------------------------|-------------------------|---------------------------------|---------------------------------------------------|------------------------------------|---------------------------------------------|
| 304                                  | Structures and Improvements            | \$                      | \$                              | \$                                                | \$                                 | \$ 14,923                                   |
| 305                                  | Collecting and Impounding Reservoirs   |                         |                                 |                                                   | 0                                  | 0                                           |
| 306                                  | Lake, River and Other Intakes          |                         |                                 |                                                   | 0                                  | 0                                           |
| 307                                  | Wells and Springs                      |                         |                                 |                                                   | 0                                  | 108,855                                     |
| 308                                  | Infiltration Galleries and Tunnels     |                         |                                 |                                                   | 0                                  | 0                                           |
| 309                                  | Supply Mains                           | 2,969                   |                                 |                                                   | 2,969                              | 5,489                                       |
| 310                                  | Power Generation Equipment             |                         |                                 |                                                   | 0                                  | 95,460                                      |
| 311                                  | Pumping Equipment                      |                         |                                 |                                                   | 0                                  | 210,626                                     |
| 320                                  | Water Treatment Equipment              | 920                     |                                 |                                                   | 920                                | 14,702                                      |
| 330                                  | Distribution Reservoirs and Standpipes |                         |                                 |                                                   | 0                                  | 356,584                                     |
| 331                                  | Transmission and Distribution Mains    |                         |                                 |                                                   | 0                                  | 1,553,786                                   |
| 333                                  | Services                               |                         |                                 |                                                   | 0                                  | 87,245                                      |
| 334                                  | Meters and Meter Installations         | 10,698                  |                                 |                                                   | 10,698                             | 47,666                                      |
| 335                                  | Hydrants                               |                         |                                 |                                                   | 0                                  | 20,267                                      |
| 336                                  | Backflow Prevention Devices            |                         |                                 |                                                   | 0                                  | 0                                           |
| 339                                  | Other Plant Miscellaneous Equipment    |                         |                                 |                                                   | 0                                  | (337)                                       |
| 340                                  | Office Furniture and Equipment         |                         |                                 |                                                   | 0                                  | 14,859                                      |
| 341                                  | Transportation Equipment               |                         |                                 |                                                   | 0                                  | 4,380                                       |
| 342                                  | Stores Equipment                       |                         |                                 |                                                   | 0                                  | 194                                         |
| 343                                  | Tools, Shop and Garage Equipment       |                         |                                 |                                                   | 0                                  | 3,519                                       |
| 344                                  | Laboratory Equipment                   |                         |                                 |                                                   | 0                                  | 3,187                                       |
| 345                                  | Power Operated Equipment               |                         |                                 |                                                   | 0                                  | 663                                         |
| 346                                  | Communication Equipment                |                         |                                 |                                                   | 0                                  | 11,548                                      |
| 347                                  | Miscellaneous Equipment                |                         |                                 |                                                   | 0                                  | 7,851                                       |
| 348                                  | Other Tangible Plant                   |                         |                                 |                                                   | 0                                  | 29,721                                      |
| TOTAL WATER ACCUMULATED DEPRECIATION |                                        | \$ 14,586               | \$ 0                            | \$ 0                                              | \$ 14,586                          | \$ 2,591,189                                |

W-6(b)

GROUP \_\_\_\_\_

Use ( ) to denote reversal entries.

**YEAR OF REPORT**  
December 31, 2024

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

| ACCOUNT 271                                                                                         |                  |              |
|-----------------------------------------------------------------------------------------------------|------------------|--------------|
| DESCRIPTION<br>(a)                                                                                  | REFERENCE<br>(b) | WATER<br>(c) |
| Balance first of year                                                                               |                  | \$ 1,088,112 |
| Add credits during year:                                                                            |                  |              |
| Contributions received from Capacity,<br>Main Extension and Customer Connection Charges             | W-8(a)           | \$ 299,212   |
| Contributions received from Developer or<br>Contractor Agreements in cash or property               | W-8(b)           | 0            |
| Total Credits                                                                                       |                  | \$ 299,212   |
| Less debits charged during the year<br>(All debits charged during the year must be explained below) |                  | \$           |
| Total Contributions In Aid of Construction                                                          |                  | \$ 1,387,324 |

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

Reversal from 2021 of hydrant meter deposit erroneously booked to CIAC

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

**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<br>(a) | NUMBER OF<br>CONNECTIONS<br>(b) | CHARGE PER<br>CONNECTION<br>(c) | AMOUNT<br>(d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
| Meter Installation           | 127                             | 210                             | \$ 26,670     |
| Main Extension Charge        | 127                             | 446                             | 56,642        |
| Plant Capacity Charge        | 127                             | 700                             | 88,900        |
| Service Installation         | 127                             | 1,000                           | 127,000       |
|                              |                                 |                                 |               |
|                              |                                 |                                 |               |
|                              |                                 |                                 |               |
|                              |                                 |                                 |               |
| Total Credits                |                                 |                                 | \$ 299,212    |

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

| DESCRIPTION<br>(a)                  | WATER<br>(b) |
|-------------------------------------|--------------|
| Balance first of year               | \$ 391,247   |
| Debits during the year:             |              |
| Accruals charged to Account 272     | \$ 34,987    |
| Other debits (specify) :            |              |
|                                     |              |
| Total debits                        | \$ 34,987    |
| Credits during the year (specify) : |              |
|                                     | \$           |
|                                     |              |
| Total credits                       | \$ 0         |
| Balance end of year                 | \$ 426,233   |

W-8(a)  
GROUP \_\_\_\_\_

YEAR OF REPORT  
December 31, 2024

### **Sunny Hills Water System / Washington**

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

| DESCRIPTION<br>(a) | INDICATE<br>CASH OR<br>PROPERTY<br>(b) | AMOUNT<br>(c) |
|--------------------|----------------------------------------|---------------|
| NONE               |                                        | \$            |
|                    |                                        |               |
|                    |                                        |               |
|                    |                                        |               |
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|                    |                                        |               |
|                    |                                        |               |
|                    |                                        |               |
|                    |                                        |               |
| Total Credits      |                                        | \$ 0          |

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

**WATER OPERATING REVENUE**

| ACCT.<br>NO.<br>(a)            | DESCRIPTION<br>(b)                                                                                      | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c) | YEAR END<br>NUMBER OF<br>CUSTOMERS<br>(d) | AMOUNT<br>(e) |
|--------------------------------|---------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------------------|---------------|
| 460                            | Water Sales:<br>Unmetered Water Revenue                                                                 |                                             |                                           | \$            |
| 461.1                          | Metered Water Revenue:<br>Sales to Residential Customers                                                | 689                                         | 838                                       | 780,648       |
| 461.2                          | Sales to Commercial Customers                                                                           | 21                                          | 19                                        | 56,220        |
| 461.3                          | Sales to Industrial Customers                                                                           |                                             |                                           |               |
| 461.4                          | Sales to Public Authorities                                                                             |                                             |                                           |               |
| 461.5                          | Sales Multiple Family Dwellings                                                                         |                                             |                                           |               |
| Total Metered Sales            |                                                                                                         | 710                                         | 857                                       | \$ 836,869    |
| 462.1                          | Fire Protection Revenue:<br>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              |                                                                                                         | 710                                         | 857                                       | \$ 836,869    |
| 469                            | Other Water Revenues:<br>Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI) |                                             |                                           | \$ 27,976     |
| 470                            | Forfeited Discounts                                                                                     |                                             |                                           |               |
| 471                            | Miscellaneous Service Revenues                                                                          |                                             |                                           | 6,546         |
| 472                            | Rents From Water Property                                                                               |                                             |                                           |               |
| 473                            | Interdepartmental Rents                                                                                 |                                             |                                           |               |
| 474                            | Other Water Revenues                                                                                    |                                             |                                           |               |
| Total Other Water Revenues     |                                                                                                         |                                             |                                           | \$ 34,522     |
| Total Water Operating Revenues |                                                                                                         |                                             |                                           | \$ 871,391    |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

| ACCT.<br>NO.<br>(a)          | ACCOUNT NAME<br>(b)                                                   | CURRENT<br>YEAR<br>(c) | .1<br>SOURCE OF<br>SUPPLY AND<br>EXPENSES -<br>OPERATIONS<br>(d) | .2<br>SOURCE OF<br>SUPPLY AND<br>EXPENSES -<br>MAINTENANCE<br>(e) |
|------------------------------|-----------------------------------------------------------------------|------------------------|------------------------------------------------------------------|-------------------------------------------------------------------|
| 601                          | Salaries and Wages - Employees                                        | \$ 0                   | \$                                                               | \$                                                                |
| 603                          | Salaries and Wages - Officers,<br>Directors and Majority Stockholders | 9,900                  |                                                                  |                                                                   |
| 604                          | Employee Pensions and Benefits                                        | 0                      |                                                                  |                                                                   |
| 610                          | Purchased Water                                                       | 0                      |                                                                  |                                                                   |
| 615                          | Purchased Power                                                       | 31,344                 | 31,344                                                           |                                                                   |
| 616                          | Fuel for Power Production                                             | 0                      |                                                                  |                                                                   |
| 618                          | Chemicals                                                             | 4,848                  | 4,848                                                            |                                                                   |
| 620                          | Materials and Supplies                                                | 0                      |                                                                  |                                                                   |
| 631                          | Contractual Services-Engineering                                      | 0                      |                                                                  |                                                                   |
| 632                          | Contractual Services - Accounting                                     | 498                    |                                                                  |                                                                   |
| 633                          | Contractual Services - Legal                                          | 317                    |                                                                  |                                                                   |
| 634                          | Contractual Services - Mgt. Fees                                      | 0                      |                                                                  |                                                                   |
| 635                          | Contractual Services - Testing                                        | 3,834                  | 3,834                                                            |                                                                   |
| 636                          | Contractual Services - Other                                          | 250,523                | 2,441                                                            |                                                                   |
| 641                          | Rental of Building/Real Property                                      | 0                      |                                                                  |                                                                   |
| 642                          | Rental of Equipment                                                   | 0                      |                                                                  |                                                                   |
| 650                          | Transportation Expenses                                               | 0                      |                                                                  |                                                                   |
| 656                          | Insurance - Vehicle                                                   | 0                      |                                                                  |                                                                   |
| 657                          | Insurance - General Liability                                         | 3,087                  |                                                                  |                                                                   |
| 658                          | Insurance - Workman's Comp.                                           | 0                      |                                                                  |                                                                   |
| 659                          | Insurance - Other                                                     | 0                      |                                                                  |                                                                   |
| 660                          | Advertising Expense                                                   | 0                      |                                                                  |                                                                   |
| 666                          | Regulatory Commission Expenses<br>- Amortization of Rate Case Expense | 875                    |                                                                  |                                                                   |
| 667                          | Regulatory Commission Exp.-Other                                      | 0                      |                                                                  |                                                                   |
| 668                          | Water Resource Conservation Exp.                                      | 0                      |                                                                  |                                                                   |
| 670                          | Bad Debt Expense                                                      | 9,290                  |                                                                  |                                                                   |
| 675                          | Miscellaneous Expenses                                                | 8,495                  |                                                                  |                                                                   |
| Total Water Utility Expenses |                                                                       | \$ 323,011             | \$ 42,466                                                        | \$ 0                                                              |

W-10(a)

GROUP \_\_\_\_\_

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

| .3<br>WATER<br>TREATMENT<br>EXPENSES -<br>OPERATIONS<br>(f) | .4<br>WATER<br>TREATMENT<br>EXPENSES -<br>MAINTENANCE<br>(g) | .5<br>TRANSMISSION<br>& DISTRIBUTION<br>EXPENSES -<br>OPERATIONS<br>(h) | .6<br>TRANSMISSION<br>& DISTRIBUTION<br>EXPENSES -<br>MAINTENANCE<br>(i) | .7<br>CUSTOMER<br>ACCOUNTS<br>EXPENSE<br>(j) | .8<br>ADMIN. &<br>GENERAL<br>EXPENSES<br>(k) |
|-------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------------------------------------------------|----------------------------------------------|----------------------------------------------|
| \$ _____                                                    | \$ _____                                                     | \$ _____                                                                | \$ _____                                                                 | \$ _____                                     | \$ _____                                     |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 9,900                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 498                                          |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 317                                          |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| 82,844                                                      | 10,307                                                       | _____                                                                   | 98,933                                                                   | 12,779                                       | 43,218                                       |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 3,087                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 875                                          |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | 9,290                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 8,495                                        |
| \$ 82,844                                                   | \$ 10,307                                                    | \$ 0                                                                    | \$ 98,933                                                                | \$ 22,069                                    | \$ 66,392                                    |

W-10(b)  
GROUP \_\_\_\_\_



UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

**PUMPING AND PURCHASED WATER STATISTICS**

| MONTH<br>(a)      | WATER<br>PURCHASED<br>FOR RESALE<br>( Omit 000's )<br>(b) | FINISHED<br>WATER<br>PUMPED<br>FROM WELLS<br>( Omit 000's )<br>(c) | WATER USED<br>FOR LINE<br>FLUSHING,<br>FIGHTING<br>FIRES, ETC.<br>(d) | TOTAL WATER<br>PUMPED AND<br>PURCHASED<br>( Omit 000's )<br>[ (b)+(c)-(d) ]<br>(e) | WATER SOLD<br>TO<br>CUSTOMERS<br>( Omit 000's )<br>(f) |
|-------------------|-----------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------------------------------------------------|--------------------------------------------------------|
| January           |                                                           | 8,205                                                              | 2,219                                                                 | 5,986                                                                              | 7,431                                                  |
| February          |                                                           | 7,727                                                              | 2,205                                                                 | 5,521                                                                              | 3,880                                                  |
| March             |                                                           | 7,944                                                              | 5,089                                                                 | 2,855                                                                              | 2,248                                                  |
| April             |                                                           | 9,313                                                              | 5,342                                                                 | 3,971                                                                              | 4,395                                                  |
| May               |                                                           | 10,535                                                             | 4,236                                                                 | 6,299                                                                              | 5,294                                                  |
| June              |                                                           | 9,294                                                              | 5,313                                                                 | 3,981                                                                              | 6,127                                                  |
| July              |                                                           | 9,889                                                              | 3,667                                                                 | 6,221                                                                              | 5,284                                                  |
| August            |                                                           | 11,995                                                             | 2,808                                                                 | 9,187                                                                              | 4,455                                                  |
| September         |                                                           | 9,473                                                              | 1,676                                                                 | 7,797                                                                              | 5,290                                                  |
| October           |                                                           | 10,009                                                             | 3,745                                                                 | 6,264                                                                              | 4,447                                                  |
| November          |                                                           | 7,800                                                              | 4,344                                                                 | 3,455                                                                              | 4,444                                                  |
| December          |                                                           | 7,628                                                              | 3,168                                                                 | 4,460                                                                              | 3,234                                                  |
| Total<br>for Year | 0                                                         | 109,811                                                            | 43,813                                                                | 65,997                                                                             | 56,529                                                 |

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<br>OF WELL | GALLONS<br>PER DAY<br>FROM SOURCE | TYPE OF<br>SOURCE |
|---------------------------------|---------------------|-----------------------------------|-------------------|
| Well #1                         | 734,400             |                                   | Deep Well         |
| Well #4                         | 744,480             |                                   | Deep Well         |
| Well #5                         | 288,000             |                                   | Deep Well         |
|                                 |                     |                                   |                   |
|                                 |                     |                                   |                   |

W-11

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): 1,224,000

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

Type of treatment (reverse osmosis,  
(sedimentation, chemical, aerated, etc.): Chlorination & Iron Filtration

#### LIME TREATMENT

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

#### FILTRATION

Type and size of area:

Pressure (in square feet): N/A Manufacturer: N/A

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

W-12

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

| METER SIZE<br>(a)                    | TYPE OF METER<br>(b)              | EQUIVALENT FACTOR<br>(c) | NUMBER OF METERS<br>(d) | TOTAL NUMBER OF METER EQUIVALENTS<br>(c x d)<br>(e) |
|--------------------------------------|-----------------------------------|--------------------------|-------------------------|-----------------------------------------------------|
| Residential & Commercial             |                                   | 1.0                      |                         |                                                     |
| 5/8"                                 | Displacement                      | 1.0                      | 840                     | 840                                                 |
| 3/4"                                 | Displacement                      | 1.5                      | 1                       | 2                                                   |
| 1"                                   | Displacement                      | 2.5                      | 11                      | 28                                                  |
| 1 1/2"                               | Displacement or Turbine           | 5.0                      | 2                       | 10                                                  |
| 2"                                   | Displacement, Compound or Turbine | 8.0                      | 3                       | 24                                                  |
| 3"                                   | Displacement                      | 15.0                     |                         |                                                     |
| 3"                                   | Compound                          | 16.0                     |                         |                                                     |
| 3"                                   | Turbine                           | 17.5                     |                         |                                                     |
| 4"                                   | Displacement or Compound          | 25.0                     |                         |                                                     |
| 4"                                   | Turbine                           | 30.0                     |                         |                                                     |
| 6"                                   | Displacement or Compound          | 50.0                     |                         |                                                     |
| 6"                                   | Turbine                           | 62.5                     |                         |                                                     |
| 8"                                   | Compound                          | 80.0                     |                         |                                                     |
| 8"                                   | Turbine                           | 90.0                     |                         |                                                     |
| 10"                                  | Compound                          | 115.0                    |                         |                                                     |
| 10"                                  | Turbine                           | 145.0                    |                         |                                                     |
| 12"                                  | Turbine                           | 215.0                    |                         |                                                     |
| Total Water System Meter Equivalents |                                   |                          |                         | 903                                                 |

### 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 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:  

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

ERC Calculation:

W-13

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

### 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. 758
2. Maximum number of ERCs \* which can be served. 850
3. Present system connection capacity (in ERCs \*) using existing lines. 903
4. Future connection capacity (in ERCs \*) upon service area buildout. 850
5. Estimated annual increase in ERCs \*. 26
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? Yes  
700 GPM
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system **does not** meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 167-0647
12. Water Management District Consumptive Use Permit # 19842730
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? N/A

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

**WASTEWATER  
OPERATION  
SECTION**

**YEAR OF REPORT**  
December 31, 2024

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 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.

[illegible]

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Duval / Duval

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

| ACCT.<br>NO.<br>(a)                                                          | ACCOUNT NAME<br>(b)                                                 | REFERENCE<br>PAGE<br>(c) | WASTEWATER<br>UTILITY<br>(d) |
|------------------------------------------------------------------------------|---------------------------------------------------------------------|--------------------------|------------------------------|
| 101                                                                          | Utility Plant In Service                                            | S-4(a)                   | \$ 62,315                    |
|                                                                              | Less:                                                               |                          |                              |
|                                                                              | Nonused and Useful Plant (1)                                        |                          |                              |
| 108                                                                          | Accumulated Depreciation                                            | S-6(b)                   | 35,630                       |
| 110                                                                          | Accumulated Amortization                                            | F-8                      | 10,312                       |
| 271                                                                          | Contributions in Aid of Construction                                | S-7                      | 30,260                       |
| 252                                                                          | Advances for Construction                                           | F-20                     |                              |
| Subtotal                                                                     |                                                                     |                          | \$ (13,887)                  |
| 272                                                                          | Add:                                                                |                          |                              |
|                                                                              | Accumulated Amortization of<br>Contributions in Aid of Construction | S-8(a)                   | \$ 30,260                    |
| Subtotal                                                                     |                                                                     |                          | \$ 16,373                    |
|                                                                              | Plus or Minus:                                                      |                          |                              |
| 114                                                                          | Acquisition Adjustments (2)                                         | F-7                      | (7,987)                      |
| 115                                                                          | Accumulated Amortization of Acquisition Adjustments (2)             | F-7                      | 2,995                        |
|                                                                              | Working Capital Allowance (3)                                       |                          | 11,015                       |
|                                                                              | Other (Specify):                                                    |                          |                              |
|                                                                              |                                                                     |                          |                              |
|                                                                              |                                                                     |                          |                              |
| WASTEWATER RATE BASE                                                         |                                                                     |                          | \$ 22,396                    |
| WASTEWATER OPERATING INCOME                                                  |                                                                     | S-3                      | \$ (57,875)                  |
| ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base) |                                                                     |                          | -258.42%                     |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Duval / Duval

### WASTEWATER OPERATING STATEMENT

| ACCT.<br>NO.<br>(a)            | ACCOUNT NAME<br>(b)                                  | REFERENCE<br>PAGE<br>(c) | WASTEWATER<br>UTILITY<br>(d) |
|--------------------------------|------------------------------------------------------|--------------------------|------------------------------|
| UTILITY OPERATING INCOME       |                                                      |                          |                              |
| 400                            | Operating Revenues                                   | S-9(a)                   | \$ 31,215                    |
| 530                            | Less: Guaranteed Revenue (and AFPI)                  | S-9(a)                   | 0                            |
| Net Operating Revenues         |                                                      |                          | \$ 31,215                    |
| 401                            | Operating Expenses                                   | S-10(a)                  | \$ 88,121                    |
| 403                            | Depreciation Expense                                 | S-6(a)                   | 176                          |
|                                | Less: Amortization of CIAC                           | S-8(a)                   | 0                            |
| Net Depreciation Expense       |                                                      |                          | \$ 176                       |
| 406                            | Amortization of Utility Plant Acquisition Adjustment | F-7                      | (570)                        |
| 407                            | Amortization Expense (Other than CIAC)               | F-8                      | 625                          |
| 408.10                         | Taxes Other Than Income                              |                          | 1,405                        |
| 408.11                         | Utility Regulatory Assessment Fee                    |                          | (666)                        |
| 408.12                         | Property Taxes                                       |                          |                              |
| 408.13                         | Payroll Taxes                                        |                          |                              |
| 408.13                         | Other Taxes and Licenses                             |                          |                              |
| 408                            | Total Taxes Other Than Income                        |                          | \$ 739                       |
| 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     |                                                      |                          | \$ 89,090                    |
| Utility Operating Income       |                                                      |                          | \$ (57,875)                  |
| 530                            | Add Back:                                            |                          |                              |
|                                | Guaranteed Revenue (and AFPI)                        | S-9(a)                   | \$ 0                         |
| 413                            | Income From Utility Plant Leased to Others           |                          |                              |
| 414                            | Gains (losses) From Disposition of Utility Property  |                          |                              |
| 420                            | Allowance for Funds Used During Construction         |                          |                              |
| Total Utility Operating Income |                                                      |                          | \$ (57,875)                  |



UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Duval / Duval

**WASTEWATER UTILITY PLANT ACCOUNTS**

| ACCT.<br>NO.<br>(a)    | ACCOUNT NAME<br>(b)                           | PREVIOUS<br>YEAR<br>(c) | ADDITIONS<br>(d) | RETIREMENTS<br>(e) | CURRENT<br>YEAR<br>(f) |
|------------------------|-----------------------------------------------|-------------------------|------------------|--------------------|------------------------|
| 351                    | Organization                                  | \$ 25,000               | \$               | \$                 | \$ 25,000              |
| 352                    | Franchises                                    |                         |                  |                    | 0                      |
| 353                    | Land and Land Rights                          |                         |                  |                    | 0                      |
| 354                    | Structures and Improvements                   |                         |                  |                    | 0                      |
| 355                    | Power Generation Equipment                    |                         |                  |                    | 0                      |
| 360                    | Collection Sewers - Force                     |                         |                  |                    | 0                      |
| 361                    | Collection Sewers - Gravity                   | 30,260                  |                  |                    | 30,260                 |
| 362                    | Special Collecting Structures                 |                         |                  |                    | 0                      |
| 363                    | Services to Customers                         | 6,682                   |                  |                    | 6,682                  |
| 364                    | Flow Measuring Devices                        |                         |                  |                    | 0                      |
| 365                    | Flow Measuring Installations                  |                         |                  |                    | 0                      |
| 366                    | Reuse Services                                |                         |                  |                    | 0                      |
| 367                    | Reuse Meters and Meter Installations          |                         |                  |                    | 0                      |
| 370                    | Receiving Wells                               |                         |                  |                    | 0                      |
| 371                    | Pumping Equipment                             |                         |                  |                    | 0                      |
| 374                    | Reuse Distribution Reservoirs                 |                         |                  |                    | 0                      |
| 375                    | Reuse Transmission and<br>Distribution System |                         |                  |                    | 0                      |
| 380                    | Treatment and Disposal Equipment              |                         |                  |                    | 0                      |
| 381                    | Plant Sewers                                  |                         |                  |                    | 0                      |
| 382                    | Outfall Sewer Lines                           |                         |                  |                    | 0                      |
| 389                    | Other Plant Miscellaneous Equipment           |                         |                  |                    | 0                      |
| 390                    | Office Furniture and Equipment                | 373                     |                  |                    | 373                    |
| 391                    | Transportation Equipment                      |                         |                  |                    | 0                      |
| 392                    | Stores Equipment                              |                         |                  |                    | 0                      |
| 393                    | Tools, Shop and Garage Equipment              |                         |                  |                    | 0                      |
| 394                    | Laboratory Equipment                          |                         |                  |                    | 0                      |
| 395                    | Power Operated Equipment                      |                         |                  |                    | 0                      |
| 396                    | Communication Equipment                       |                         |                  |                    | 0                      |
| 397                    | Miscellaneous Equipment                       |                         |                  |                    | 0                      |
| 398                    | Other Tangible Plant                          |                         |                  |                    | 0                      |
| Total Wastewater Plant |                                               | \$ 62,315               | \$ 0             | \$ 0               | \$ 62,315              |

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

S-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Duval / Duval

YEAR OF REPORT  
December 31, 2024

WASTEWATER UTILITY PLANT MATRIX

| ACCT. NO. (a)          | ACCOUNT NAME (b)                           | .1<br>INTANGIBLE PLANT (g) | .2<br>COLLECTION PLANT (h) | .3<br>SYSTEM PUMPING PLANT (i) | .4<br>TREATMENT AND DISPOSAL (j) | .5<br>RECLAIMED WASTEWATER TREATMENT PLANT (i) | .6<br>RECLAIMED WASTEWATER DISTRIBUTION PLANT (j) | .7<br>GENERAL PLANT (k) |
|------------------------|--------------------------------------------|----------------------------|----------------------------|--------------------------------|----------------------------------|------------------------------------------------|---------------------------------------------------|-------------------------|
| 351                    | Organization                               | \$ 25,000                  | \$                         | \$                             | \$                               | \$                                             | \$                                                | \$                      |
| 352                    | Franchises                                 | 0                          |                            |                                |                                  |                                                |                                                   |                         |
| 353                    | Land and Land Rights                       |                            |                            |                                | 0                                |                                                |                                                   |                         |
| 354                    | Structures and Improvements                |                            |                            |                                | 0                                |                                                |                                                   |                         |
| 355                    | Power Generation Equipment                 |                            |                            |                                |                                  |                                                |                                                   |                         |
| 360                    | Collection Sewers - Force                  |                            | 0                          |                                |                                  |                                                |                                                   |                         |
| 361                    | Collection Sewers - Gravity                |                            | 30,260                     |                                |                                  |                                                |                                                   |                         |
| 362                    | Special Collecting Structures              |                            | 0                          |                                |                                  |                                                |                                                   |                         |
| 363                    | Services to Customers                      |                            | 6,682                      |                                |                                  |                                                |                                                   |                         |
| 364                    | Flow Measuring Devices                     |                            | 0                          |                                |                                  |                                                |                                                   |                         |
| 365                    | Flow Measuring Installations               |                            | 0                          |                                |                                  |                                                |                                                   |                         |
| 366                    | Reuse Services                             |                            |                            |                                |                                  |                                                |                                                   |                         |
| 367                    | Reuse Meters and Meter Installations       |                            |                            |                                |                                  |                                                |                                                   |                         |
| 370                    | Receiving Wells                            |                            |                            | 0                              |                                  |                                                |                                                   |                         |
| 371                    | Pumping Equipment                          |                            |                            | 0                              |                                  |                                                |                                                   |                         |
| 374                    | Reuse Distribution Reservoirs              |                            |                            | 0                              |                                  |                                                |                                                   |                         |
| 375                    | Reuse Transmission and Distribution System |                            |                            | 0                              |                                  |                                                |                                                   |                         |
| 380                    | Treatment and Disposal Equipment           |                            |                            |                                | 0                                |                                                |                                                   |                         |
| 381                    | Plant Sewers                               |                            |                            |                                | 0                                |                                                |                                                   |                         |
| 382                    | Outfall Sewer Lines                        |                            |                            |                                | 0                                |                                                |                                                   |                         |
| 389                    | Other Plant Miscellaneous Equipment        |                            |                            |                                | 0                                |                                                |                                                   |                         |
| 390                    | Office Furniture and Equipment             |                            |                            |                                |                                  |                                                |                                                   | 373                     |
| 391                    | Transportation Equipment                   |                            |                            |                                |                                  |                                                |                                                   | 0                       |
| 392                    | Stores Equipment                           |                            |                            |                                |                                  |                                                |                                                   | 0                       |
| 393                    | Tools, Shop and Garage Equipment           |                            |                            |                                |                                  |                                                |                                                   | 0                       |
| 394                    | Laboratory Equipment                       |                            |                            |                                |                                  |                                                |                                                   | 0                       |
| 395                    | Power Operated Equipment                   |                            |                            |                                |                                  |                                                |                                                   | 0                       |
| 396                    | Communication Equipment                    |                            |                            |                                |                                  |                                                |                                                   | 0                       |
| 397                    | Miscellaneous Equipment                    |                            |                            |                                |                                  |                                                |                                                   | 0                       |
| 398                    | Other Tangible Plant                       |                            |                            |                                |                                  |                                                |                                                   | 0                       |
| Total Wastewater Plant |                                            | \$ 25,000                  | \$ 36,942                  | \$ 0                           | \$ 0                             | \$ 0                                           | \$ 0                                              | \$ 373                  |

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

S-4(b)  
GROUP

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Duval / Duval

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Duval / Duval

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

| ACCT.<br>NO.<br>(a)                           | ACCOUNT NAME<br>(b)                  | BALANCE<br>AT BEGINNING<br>OF YEAR<br>(c) | ACCRUALS<br>(d) | OTHER<br>CREDITS *<br>(e) | TOTAL<br>CREDITS<br>(d + e)<br>(f) |
|-----------------------------------------------|--------------------------------------|-------------------------------------------|-----------------|---------------------------|------------------------------------|
| 354                                           | Structures and Improvements          | \$                                        |                 |                           | \$ 0                               |
| 355                                           | Power Generation Equipment           |                                           |                 |                           | 0                                  |
| 360                                           | Collection Sewers - Force            |                                           |                 |                           | 0                                  |
| 361                                           | Collection Sewers - Gravity          | 30,260                                    |                 |                           | 0                                  |
| 362                                           | Special Collecting Structures        | 0                                         |                 |                           | 0                                  |
| 363                                           | Services to Customers                | 4,821                                     | 176             |                           | 176                                |
| 364                                           | Flow Measuring Devices               | 0                                         |                 |                           | 0                                  |
| 365                                           | Flow Measuring Installations         | 0                                         |                 |                           | 0                                  |
| 366                                           | Reuse Services                       | 0                                         |                 |                           | 0                                  |
| 367                                           | Reuse Meters and Meter Installations | 0                                         |                 |                           | 0                                  |
| 370                                           | Receiving Wells                      | 0                                         |                 |                           | 0                                  |
| 371                                           | Pumping Equipment                    | 0                                         |                 |                           | 0                                  |
| 374                                           | Reuse Distribution Reservoirs        | 0                                         |                 |                           | 0                                  |
| 375                                           | Reuse Transmission/Distribution Sys. | 0                                         |                 |                           | 0                                  |
| 380                                           | Treatment and Disposal Equipment     | 0                                         |                 |                           | 0                                  |
| 381                                           | Plant Sewers                         | 0                                         |                 |                           | 0                                  |
| 382                                           | Outfall Sewer Lines                  | 0                                         |                 |                           | 0                                  |
| 389                                           | Other Plant Miscellaneous Equipment  | 0                                         |                 |                           | 0                                  |
| 390                                           | Office Furniture and Equipment       | 373                                       |                 |                           | 0                                  |
| 391                                           | Transportation Equipment             | 0                                         |                 |                           | 0                                  |
| 392                                           | Stores Equipment                     | 0                                         |                 |                           | 0                                  |
| 393                                           | Tools, Shop and Garage Equipment     |                                           |                 |                           | 0                                  |
| 394                                           | Laboratory Equipment                 |                                           |                 |                           | 0                                  |
| 395                                           | Power Operated Equipment             |                                           |                 |                           | 0                                  |
| 396                                           | Communication Equipment              |                                           |                 |                           | 0                                  |
| 397                                           | Miscellaneous Equipment              |                                           |                 |                           | 0                                  |
| 398                                           | Other Tangible Plant                 |                                           |                 |                           | 0                                  |
| Total Depreciable Wastewater Plant in Service |                                      | \$ 35,454                                 | \$ 176          | \$ 0                      | \$ 176                             |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: Duval / Duval

YEAR OF REPORT  
December 31, 2024

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

| ACCT.<br>NO.<br>(a)                           | ACCOUNT NAME<br>(b)                  | PLANT<br>RETIRED<br>(g) | SALVAGE AND<br>INSURANCE<br>(h) | COST OF<br>REMOVAL<br>AND OTHER<br>CHARGES<br>(i) | TOTAL<br>CHARGES<br>(g-h+i)<br>(j) | BALANCE AT<br>END OF YEAR<br>(c+f-j)<br>(k) |
|-----------------------------------------------|--------------------------------------|-------------------------|---------------------------------|---------------------------------------------------|------------------------------------|---------------------------------------------|
| 354                                           | Structures and Improvements          | \$                      | \$                              | \$                                                | \$                                 | \$                                          |
| 355                                           | Power Generation Equipment           |                         |                                 |                                                   |                                    |                                             |
| 360                                           | Collection Sewers - Force            |                         |                                 |                                                   |                                    |                                             |
| 361                                           | Collection Sewers - Gravity          |                         |                                 |                                                   |                                    |                                             |
| 362                                           | Special Collecting Structures        |                         |                                 |                                                   |                                    | 30,260                                      |
| 363                                           | Services to Customers                |                         |                                 |                                                   |                                    |                                             |
| 364                                           | Flow Measuring Devices               |                         |                                 |                                                   |                                    | 4,997                                       |
| 365                                           | Flow Measuring Installations         |                         |                                 |                                                   |                                    |                                             |
| 366                                           | Reuse Services                       |                         |                                 |                                                   |                                    |                                             |
| 367                                           | Reuse Meters and Meter Installations |                         |                                 |                                                   |                                    |                                             |
| 370                                           | Receiving Wells                      |                         |                                 |                                                   |                                    |                                             |
| 371                                           | Pumping Equipment                    |                         |                                 |                                                   |                                    |                                             |
| 374                                           | Reuse Distribution Reservoirs        |                         |                                 |                                                   |                                    |                                             |
| 375                                           | Reuse Transmission/Distribution Sys. |                         |                                 |                                                   |                                    |                                             |
| 380                                           | Treatment and Disposal Equipment     |                         |                                 |                                                   |                                    |                                             |
| 381                                           | Plant Sewers                         |                         |                                 |                                                   |                                    |                                             |
| 382                                           | Outfall Sewer Lines                  |                         |                                 |                                                   |                                    |                                             |
| 389                                           | Other Plant Miscellaneous Equipment  |                         |                                 |                                                   |                                    |                                             |
| 390                                           | Office Furniture and Equipment       |                         |                                 |                                                   |                                    |                                             |
| 391                                           | Transportation Equipment             |                         |                                 |                                                   |                                    | 373                                         |
| 392                                           | Stores Equipment                     |                         |                                 |                                                   |                                    |                                             |
| 393                                           | Tools, Shop and Garage Equipment     |                         |                                 |                                                   |                                    |                                             |
| 394                                           | Laboratory Equipment                 |                         |                                 |                                                   |                                    |                                             |
| 395                                           | Power Operated Equipment             |                         |                                 |                                                   |                                    |                                             |
| 396                                           | Communication Equipment              |                         |                                 |                                                   |                                    |                                             |
| 397                                           | Miscellaneous Equipment              |                         |                                 |                                                   |                                    |                                             |
| 398                                           | Other Tangible Plant                 |                         |                                 |                                                   |                                    |                                             |
| Total Depreciable Wastewater Plant in Service |                                      | \$                      | \$                              | \$                                                | \$                                 | \$ 35,630                                   |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Duval / Duval

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

| DESCRIPTION<br>(a)                                                                                  | REFERENCE<br>(b) | WASTEWATER<br>(c)    |
|-----------------------------------------------------------------------------------------------------|------------------|----------------------|
| Balance first of year                                                                               |                  | \$ <u>30,260</u>     |
| Add credits during year:                                                                            |                  |                      |
| Contributions received from Capacity,<br>Main Extension and Customer Connection Charges             | S-8(a)           | \$ <u>0</u>          |
| Contributions received from Developer or<br>Contractor Agreements in cash or property               | S-8(b)           | <u>0</u>             |
| Total Credits                                                                                       |                  | \$ <u>0</u>          |
| Less debits charged during the year (All debits charged<br>during the year must be explained below) |                  | \$ <u>          </u> |
| Total Contributions In Aid of Construction                                                          |                  | \$ <u>30,260</u>     |

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

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UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Duval / Duval

**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<br>(a) | NUMBER OF<br>CONNECTIONS<br>(b) | CHARGE PER<br>CONNECTION<br>(c) | AMOUNT<br>(d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
|                              |                                 |                                 | \$ 0          |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
| Total Credits                |                                 |                                 | \$ 0          |

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

| DESCRIPTION<br>(a)                  | WASTEWATER<br>(b) |
|-------------------------------------|-------------------|
| Balance first of year               | \$ 30,260         |
| 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                 | \$ 30,260         |

**YEAR OF REPORT**  
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**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<br>(a) | INDICATE<br>CASH OR<br>PROPERTY<br>(b) | AMOUNT<br>(c) |
|--------------------|----------------------------------------|---------------|
| NONE.              |                                        | \$            |
|                    |                                        |               |
|                    |                                        |               |
|                    |                                        |               |
|                    |                                        |               |
|                    |                                        |               |
|                    |                                        |               |
|                    |                                        |               |
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|                    |                                        |               |
|                    |                                        |               |
|                    |                                        |               |
|                    |                                        |               |
|                    |                                        |               |
|                    |                                        |               |
| Total Credits      |                                        | \$ 0          |

S-8(b)  
GROUP \_\_\_\_\_



UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Duval / Duval

**WASTEWATER OPERATING REVENUE**

| ACCT.<br>NO.<br>(a)              | DESCRIPTION<br>(b)                                                             | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c) | YEAR END<br>NUMBER OF<br>CUSTOMERS *<br>(d) | AMOUNTS<br>(e) |
|----------------------------------|--------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------|----------------|
| <b>WASTEWATER SALES</b>          |                                                                                |                                             |                                             |                |
| 521.1                            | Flat Rate Revenues:<br>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           |
| 522.1                            | Measured Revenues:<br>Residential Revenues                                     |                                             |                                             |                |
| 522.2                            | Commercial Revenues                                                            | 33                                          | 33                                          | 31,215         |
| 522.3                            | Industrial Revenues                                                            |                                             |                                             |                |
| 522.4                            | Revenues From Public Authorities                                               |                                             |                                             |                |
| 522.5                            | Multiple Family Dwelling Revenues                                              |                                             |                                             |                |
| 522                              | Total Measured Revenues                                                        | 33                                          | 33                                          | \$ 31,215      |
| 523                              | Revenues From Public Authorities                                               |                                             |                                             |                |
| 524                              | Revenues From Other Systems                                                    |                                             |                                             |                |
| 525                              | Interdepartmental Revenues                                                     |                                             |                                             |                |
| Total Wastewater Sales           |                                                                                | 33                                          | 33                                          | \$ 31,215      |
| <b>OTHER WASTEWATER REVENUES</b> |                                                                                |                                             |                                             |                |
| 530                              | Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI) |                                             |                                             | \$             |
| 531                              | Sale of Sludge                                                                 |                                             |                                             |                |
| 532                              | Forfeited Discounts                                                            |                                             |                                             |                |
| 534                              | Rents From Wastewater Property                                                 |                                             |                                             |                |
| 535                              | Interdepartmental Rents                                                        |                                             |                                             |                |
| 536                              | Other Wastewater Revenues                                                      |                                             |                                             |                |
| Total Other Wastewater Revenues  |                                                                                |                                             |                                             | \$ 0           |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Duval / Duval

### WASTEWATER OPERATING REVENUE

| ACCT.<br>NO.<br>(a)                 | DESCRIPTION<br>(b)                                      | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c) | YEAR END<br>NUMBER OF<br>CUSTOMERS *<br>(d) | AMOUNTS<br>(e) |
|-------------------------------------|---------------------------------------------------------|---------------------------------------------|---------------------------------------------|----------------|
| RECLAIMED WATER SALES               |                                                         |                                             |                                             |                |
| 540.1                               | Flat Rate Reuse Revenues:<br>Residential Reuse Revenues |                                             |                                             | \$             |
| 540.2                               | Commercial Reuse Revenues                               |                                             |                                             |                |
| 540.3                               | Industrial Reuse Revenues                               |                                             |                                             |                |
| 540.4                               | Reuse Revenues From<br>Public Authorities               |                                             |                                             |                |
| 540.5                               | Other Revenues                                          |                                             |                                             |                |
| 540                                 | Total Flat Rate Reuse Revenues                          | 0                                           | 0                                           | \$ 0           |
| 541.1                               | Measured Reuse Revenues:<br>Residential Reuse Revenues  |                                             |                                             |                |
| 541.2                               | Commercial Reuse Revenues                               |                                             |                                             |                |
| 541.3                               | Industrial Reuse Revenues                               |                                             |                                             |                |
| 541.4                               | Reuse Revenues From<br>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 |                                                         |                                             |                                             | \$ 31,215      |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : \_\_\_\_\_

Duval / Duval

YEAR OF REPORT  
December 31, 2024

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

| ACCT.<br>NO.<br>(a)               | ACCOUNT NAME<br>(b)                                                   | CURRENT<br>YEAR<br>(c) | .1<br>COLLECTION<br>EXPENSES-<br>OPERATIONS<br>(d) | .2<br>COLLECTION<br>EXPENSES-<br>MAINTENANCE<br>(e) | .3<br>PUMPING<br>EXPENSES -<br>OPERATIONS<br>(f) | .4<br>PUMPING<br>EXPENSES -<br>MAINTENANCE<br>(g) | .5<br>TREATMENT<br>& DISPOSAL<br>EXPENSES -<br>OPERATIONS<br>(h) | .6<br>TREATMENT<br>& DISPOSAL<br>EXPENSES -<br>MAINTENANCE<br>(i) |
|-----------------------------------|-----------------------------------------------------------------------|------------------------|----------------------------------------------------|-----------------------------------------------------|--------------------------------------------------|---------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------------------|
| 701                               | Salaries and Wages - Employees                                        | \$ 0                   | \$                                                 | \$                                                  | \$                                               | \$                                                | \$                                                               | \$                                                                |
| 703                               | Salaries and Wages - Officers,<br>Directors and Majority Stockholders | 9,500                  |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 704                               | Employee Pensions and Benefits                                        | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 710                               | Purchased Sewage Treatment                                            | 50,989                 |                                                    |                                                     |                                                  |                                                   | 50,989                                                           |                                                                   |
| 711                               | Sludge Removal Expense                                                | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 715                               | Purchased Power                                                       | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 716                               | Fuel for Power Production                                             | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 718                               | Chemicals                                                             | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 720                               | Materials and Supplies                                                | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 731                               | Contractual Services-Engineering                                      | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 732                               | Contractual Services - Accounting                                     | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 733                               | Contractual Services - Legal                                          | 45                     |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 734                               | Contractual Services - Mgt. Fees                                      | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 735                               | Contractual Services - Testing                                        | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 736                               | Contractual Services - Other                                          | 27,185                 |                                                    | 10,899                                              |                                                  |                                                   | 10,827                                                           | 358                                                               |
| 741                               | Rental of Building/Real Property                                      | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 742                               | Rental of Equipment                                                   | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 750                               | Transportation Expenses                                               | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 756                               | Insurance - Vehicle                                                   | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 757                               | Insurance - General Liability                                         | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 758                               | Insurance - Workman's Comp.                                           | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 759                               | Insurance - Other                                                     | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 760                               | Advertising Expense                                                   | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 766                               | Regulatory Commission Expenses<br>- Amortization of Rate Case Expense | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 767                               | Regulatory Commission Exp.-Other                                      | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 770                               | Bad Debt Expense                                                      | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 775                               | Miscellaneous Expenses                                                | 402                    |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| Total Wastewater Utility Expenses |                                                                       | \$ 88,121              | \$ 0                                               | \$ 10,899                                           | \$ 0                                             | \$ 0                                              | \$ 61,816                                                        | \$ 358                                                            |

S-10(a)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : \_\_\_\_\_

Duval / Duval

**YEAR OF REPORT**  
December 31, 2024

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

| ACCT.<br>NO.<br>(a)               | ACCOUNT NAME<br>(b)                                                   | .7<br>CUSTOMER<br>ACCOUNTS<br>EXPENSE<br>(j) | .8<br>ADMIN. &<br>GENERAL<br>EXPENSES<br>(k) | .9<br>RECLAIMED<br>WATER<br>TREATMENT<br>EXPENSES-<br>OPERATIONS<br>(l) | .10<br>RECLAIMED<br>WATER<br>TREATMENT<br>EXPENSES-<br>MAINTENANCE<br>(m) | .11<br>RECLAIMED<br>WATER<br>DISTRIBUTION<br>EXPENSES-<br>OPERATIONS<br>(n) | .12<br>RECLAIMED<br>WATER<br>DISTRIBUTION<br>EXPENSES-<br>MAINTENANCE<br>(o) |
|-----------------------------------|-----------------------------------------------------------------------|----------------------------------------------|----------------------------------------------|-------------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------------------------------------------------|
| 701                               | Salaries and Wages - Employees                                        | \$                                           |                                              | \$                                                                      | \$                                                                        | \$                                                                          | \$                                                                           |
| 703                               | Salaries and Wages - Officers,<br>Directors and Majority Stockholders |                                              | 9,500                                        |                                                                         |                                                                           |                                                                             |                                                                              |
| 704                               | Employee Pensions and Benefits                                        |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 710                               | Purchased Sewage Treatment                                            |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 711                               | Sludge Removal Expense                                                |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 715                               | Purchased Power                                                       |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 716                               | Fuel for Power Purchased                                              |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 718                               | Chemicals                                                             |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 720                               | Materials and Supplies                                                |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 731                               | Contractual Services-Engineering                                      |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 732                               | Contractual Services - Accounting                                     |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 733                               | Contractual Services - Legal                                          |                                              | 45                                           |                                                                         |                                                                           |                                                                             |                                                                              |
| 734                               | Contractual Services - Mgt. Fees                                      |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 735                               | Contractual Services - Testing                                        |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 736                               | Contractual Services - Other                                          | 1,218                                        | 3,883                                        |                                                                         |                                                                           |                                                                             |                                                                              |
| 741                               | Rental of Building/Real Property                                      |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 742                               | Rental of Equipment                                                   |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 750                               | Transportation Expenses                                               |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 756                               | Insurance - Vehicle                                                   |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 757                               | Insurance - General Liability                                         |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 758                               | Insurance - Workman's Comp.                                           |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 759                               | Insurance - Other                                                     |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 760                               | Advertising Expense                                                   |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 766                               | Regulatory Commission Expenses<br>- Amortization of Rate Case Expense |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 767                               | Regulatory Commission Exp.-Other                                      |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 770                               | Bad Debt Expense                                                      |                                              | 402                                          |                                                                         |                                                                           |                                                                             |                                                                              |
| 775                               | Miscellaneous Expenses                                                |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| Total Wastewater Utility Expenses |                                                                       | \$ 1,218                                     | \$ 13,830                                    | \$ 0                                                                    | \$ 0                                                                      | \$ 0                                                                        | \$ 0                                                                         |

S-10(b)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Duval / Duval

### CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

| WATER METER SIZE<br>(a)                   | TYPE OF WATER METER<br>(b)        | EQUIVALENT FACTOR<br>(c) | NUMBER OF WATER METERS<br>(d) | TOTAL NUMBER OF METER EQUIVALENTS<br>(c x d)<br>(e) |
|-------------------------------------------|-----------------------------------|--------------------------|-------------------------------|-----------------------------------------------------|
| All Commercial                            |                                   | 1.0                      |                               | 0                                                   |
| 5/8"                                      | Displacement                      | 1.0                      | 15                            | 15                                                  |
| 3/4"                                      | Displacement                      | 1.5                      | 1                             | 2                                                   |
| 1"                                        | Displacement                      | 2.5                      | 5                             | 13                                                  |
| 1 1/2"                                    | Displacement or Turbine           | 5.0                      | 2                             | 10                                                  |
| 2"                                        | Displacement, Compound or Turbine | 8.0                      | 4                             | 32                                                  |
| 3"                                        | Displacement                      | 15.0                     | 2                             | 30                                                  |
| 3"                                        | Compound                          | 16.0                     |                               | 0                                                   |
| 3"                                        | Turbine                           | 17.5                     |                               | 0                                                   |
| 4"                                        | Displacement or Compound          | 25.0                     | 1                             | 25                                                  |
| 4"                                        | Turbine                           | 30.0                     |                               | 0                                                   |
| 6"                                        | Displacement or Compound          | 50.0                     |                               | 0                                                   |
| 6"                                        | Turbine                           | 62.5                     |                               | 0                                                   |
| 8"                                        | Compound                          | 80.0                     |                               | 0                                                   |
| 8"                                        | Turbine                           | 90.0                     |                               | 0                                                   |
| 10"                                       | Compound                          | 115.0                    |                               | 0                                                   |
| 10"                                       | Turbine                           | 145.0                    |                               | 0                                                   |
| 12"                                       | Turbine                           | 215.0                    |                               | 0                                                   |
| Total Wastewater System Meter Equivalents |                                   |                          |                               | 126                                                 |

### 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:

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

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

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

ERC Calculation:

S-11

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Duval / Duval

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

|                                     |     |  |  |
|-------------------------------------|-----|--|--|
| Permitted Capacity                  | N/A |  |  |
| Basis of Permit Capacity (1)        | N/A |  |  |
| Manufacturer                        | N/A |  |  |
| Type (2)                            |     |  |  |
| Hydraulic Capacity                  |     |  |  |
| Average Daily Flow                  | N/A |  |  |
| Total Gallons of Wastewater Treated |     |  |  |
| Method of Effluent Disposal         | N/A |  |  |

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

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Duval / Duval

### 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 182
2. Maximum number of ERCs\* which can be served Unknown
3. Present system connection capacity (in ERCs\*) using existing lines 182
4. Future connection capacity (in ERCs\*) upon service area buildout Unknown
5. Estimated annual increase in ERCs\* Negative - Mall was sold
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No  
If so, when? N/A
9. Has the utility been required by the DEP or water management district to implement reuse? No  
If so, what are the utility's plans to comply with this requirement? N/A
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? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # N/A

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

S-13  
GROUP   
SYSTEM

**YEAR OF REPORT**

December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

| ACCT.<br>NO.<br>(a)                                                          | ACCOUNT NAME<br>(b)                                                 | REFERENCE<br>PAGE<br>(c) | WASTEWATER<br>UTILITY<br>(d) |
|------------------------------------------------------------------------------|---------------------------------------------------------------------|--------------------------|------------------------------|
| 101                                                                          | Utility Plant In Service                                            | S-4(a)                   | \$ 447,229                   |
|                                                                              | Less:                                                               |                          |                              |
|                                                                              | Nonused and Useful Plant (1)                                        |                          |                              |
| 108                                                                          | Accumulated Depreciation                                            | S-6(b)                   | 10,667                       |
| 110                                                                          | Accumulated Amortization                                            | F-8                      | 247                          |
| 271                                                                          | Contributions in Aid of Construction                                | S-7                      | 0                            |
| 252                                                                          | Advances for Construction                                           | F-20                     |                              |
| Subtotal                                                                     |                                                                     |                          | \$ 436,315                   |
|                                                                              | Add:                                                                |                          |                              |
| 272                                                                          | Accumulated Amortization of<br>Contributions in Aid of Construction | S-8(a)                   | \$ 0                         |
| Subtotal                                                                     |                                                                     |                          | \$ 436,315                   |
|                                                                              | Plus or Minus:                                                      |                          |                              |
| 114                                                                          | Acquisition Adjustments (2)                                         | F-7                      |                              |
| 115                                                                          | Accumulated Amortization of Acquisition Adjustments (2)             | F-7                      |                              |
|                                                                              | Working Capital Allowance (3)                                       |                          | 24,047                       |
|                                                                              | Other (Specify):                                                    |                          |                              |
|                                                                              |                                                                     |                          |                              |
|                                                                              |                                                                     |                          |                              |
| WASTEWATER RATE BASE                                                         |                                                                     |                          | \$ 460,362                   |
| WASTEWATER OPERATING INCOME                                                  |                                                                     | S-3                      | \$ (1,709)                   |
| ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base) |                                                                     |                          | -0.37%                       |

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



UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

**WASTEWATER OPERATING STATEMENT**

| ACCT.<br>NO.<br>(a)            | ACCOUNT NAME<br>(b)                                          | REFERENCE<br>PAGE<br>(c) | WASTEWATER<br>UTILITY<br>(d) |
|--------------------------------|--------------------------------------------------------------|--------------------------|------------------------------|
| UTILITY OPERATING INCOME       |                                                              |                          |                              |
| 400                            | Operating Revenues                                           | S-9(a)                   | \$ 222,503                   |
| 530                            | Less: Guaranteed Revenue (and AFPI)                          | S-9(a)                   | 0                            |
| Net Operating Revenues         |                                                              |                          | \$ 222,503                   |
| 401                            | Operating Expenses                                           | S-10(a)                  | \$ 192,373                   |
| 403                            | Depreciation Expense                                         | S-6(a)                   | 21,255                       |
|                                | Less: Amortization of CIAC                                   | S-8(a)                   | 0                            |
| Net Depreciation Expense       |                                                              |                          | \$ 21,255                    |
| 406                            | Amortization of Utility Plant Acquisition Adjustment         | F-7                      |                              |
| 407                            | Amortization Expense (Other than CIAC)                       | F-8                      | 101                          |
| 408.10                         | Taxes Other Than Income<br>Utility Regulatory Assessment Fee |                          | 10,013                       |
| 408.11                         | Property Taxes                                               |                          | 471                          |
| 408.12                         | Payroll Taxes                                                |                          |                              |
| 408.13                         | Other Taxes and Licenses                                     |                          |                              |
| 408                            | Total Taxes Other Than Income                                |                          | \$ 10,484                    |
| 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     |                                                              |                          | \$ 224,212                   |
| Utility Operating Income       |                                                              |                          | \$ (1,709)                   |
| 530                            | Add Back:<br>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 |                                                              |                          | \$ (1,709)                   |

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

**WASTEWATER UTILITY PLANT ACCOUNTS**

| ACCT.<br>NO.<br>(a)    | ACCOUNT NAME<br>(b)                           | PREVIOUS<br>YEAR<br>(c) | ADDITIONS<br>(d) | RETIREMENTS<br>(e) | CURRENT<br>YEAR<br>(f) |
|------------------------|-----------------------------------------------|-------------------------|------------------|--------------------|------------------------|
| 351                    | Organization                                  | \$ 1,362                | \$               | \$                 | \$ 1,362               |
| 352                    | Franchises                                    | 2,210                   |                  |                    | 2,210                  |
| 353                    | Land and Land Rights                          | 58,000                  |                  |                    | 58,000                 |
| 354                    | Structures and Improvements                   | 6,397                   |                  |                    | 6,397                  |
| 355                    | Power Generation Equipment                    | 0                       | 120,808          |                    | 120,808                |
| 360                    | Collection Sewers - Force                     | 0                       |                  |                    | 0                      |
| 361                    | Collection Sewers - Gravity                   | 0                       |                  |                    | 0                      |
| 362                    | Special Collecting Structures                 | 0                       |                  |                    | 0                      |
| 363                    | Services to Customers                         | 0                       |                  |                    | 0                      |
| 364                    | Flow Measuring Devices                        | 18,822                  |                  |                    | 18,822                 |
| 365                    | Flow Measuring Installations                  | 0                       |                  |                    | 0                      |
| 366                    | Reuse Services                                | 0                       |                  |                    | 0                      |
| 367                    | Reuse Meters and Meter Installations          | 0                       |                  |                    | 0                      |
| 370                    | Receiving Wells                               | 0                       |                  |                    | 0                      |
| 371                    | Pumping Equipment                             | 27,188                  | 2,254            |                    | 29,442                 |
| 374                    | Reuse Distribution Reservoirs                 | 0                       |                  |                    | 0                      |
| 375                    | Reuse Transmission and<br>Distribution System | 0<br>0                  |                  |                    | 0<br>0                 |
| 380                    | Treatment and Disposal Equipment              | 142,703                 | 62,997           | 15,890             | 189,810                |
| 381                    | Plant Sewers                                  | 1,745                   |                  |                    | 1,745                  |
| 382                    | Outfall Sewer Lines                           | 18,635                  |                  |                    | 18,635                 |
| 389                    | Other Plant Miscellaneous Equipment           | 0                       |                  |                    | 0                      |
| 390                    | Office Furniture and Equipment                | 0                       |                  |                    | 0                      |
| 391                    | Transportation Equipment                      | 0                       |                  |                    | 0                      |
| 392                    | Stores Equipment                              | 0                       |                  |                    | 0                      |
| 393                    | Tools, Shop and Garage Equipment              | 0                       |                  |                    | 0                      |
| 394                    | Laboratory Equipment                          | 0                       |                  |                    | 0                      |
| 395                    | Power Operated Equipment                      | 0                       |                  |                    | 0                      |
| 396                    | Communication Equipment                       | 0                       |                  |                    | 0                      |
| 397                    | Miscellaneous Equipment                       | 0                       |                  |                    | 0                      |
| 398                    | Other Tangible Plant                          |                         |                  |                    | 0                      |
| Total Wastewater Plant |                                               | \$ 277,060              | \$ 186,060       | \$ 15,890          | \$ 447,229             |

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

S-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

YEAR OF REPORT  
December 31, 2024

WASTEWATER UTILITY PLANT MATRIX

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                           | .1<br>INTANGIBLE<br>PLANT<br>(g) | .2<br>COLLECTION<br>PLANT<br>(h) | .3<br>SYSTEM<br>PUMPING<br>PLANT<br>(i) | .4<br>TREATMENT<br>AND<br>DISPOSAL<br>(j) | .5<br>RECLAIMED<br>WASTEWATER<br>TREATMENT<br>PLANT<br>(i) | .6<br>RECLAIMED<br>WASTEWATER<br>DISTRIBUTION<br>PLANT<br>(i) | .7<br>GENERAL<br>PLANT<br>(k) |
|---------------------|-----------------------------------------------|----------------------------------|----------------------------------|-----------------------------------------|-------------------------------------------|------------------------------------------------------------|---------------------------------------------------------------|-------------------------------|
| 351                 | Organization                                  | \$ 1,362                         | \$                               | \$                                      | \$                                        | \$                                                         | \$                                                            | \$                            |
| 352                 | Franchises                                    | 2,210                            |                                  |                                         |                                           |                                                            |                                                               |                               |
| 353                 | Land and Land Rights                          |                                  |                                  |                                         | 58,000                                    |                                                            |                                                               |                               |
| 354                 | Structures and Improvements                   |                                  |                                  |                                         | 6,397                                     |                                                            |                                                               |                               |
| 355                 | Power Generation Equipment                    |                                  |                                  |                                         | 120,808                                   |                                                            |                                                               |                               |
| 360                 | Collection Sewers - Force                     |                                  | 0                                |                                         |                                           |                                                            |                                                               |                               |
| 361                 | Collection Sewers - Gravity                   |                                  | 0                                |                                         |                                           |                                                            |                                                               |                               |
| 362                 | Special Collecting Structures                 |                                  | 0                                |                                         |                                           |                                                            |                                                               |                               |
| 363                 | Services to Customers                         |                                  | 0                                |                                         |                                           |                                                            |                                                               |                               |
| 364                 | Flow Measuring Devices                        |                                  | 18,822                           |                                         |                                           |                                                            |                                                               |                               |
| 365                 | Flow Measuring Installations                  |                                  | 0                                |                                         |                                           |                                                            |                                                               |                               |
| 366                 | Reuse Services                                |                                  |                                  |                                         |                                           |                                                            |                                                               |                               |
| 367                 | Reuse Meters and Meter Installations          |                                  |                                  |                                         |                                           |                                                            |                                                               |                               |
| 370                 | Receiving Wells                               |                                  |                                  | 0                                       |                                           |                                                            |                                                               |                               |
| 371                 | Pumping Equipment                             |                                  |                                  | 29,442                                  |                                           |                                                            |                                                               |                               |
| 374                 | Reuse Distribution Reservoirs                 |                                  |                                  | 0                                       |                                           |                                                            |                                                               |                               |
| 375                 | Reuse Transmission and<br>Distribution System |                                  |                                  | 0                                       |                                           |                                                            |                                                               |                               |
| 380                 | Treatment and Disposal Equipment              |                                  |                                  |                                         | 189,810                                   |                                                            |                                                               |                               |
| 381                 | Plant Sewers                                  |                                  |                                  |                                         | 1,745                                     |                                                            |                                                               |                               |
| 382                 | Outfall Sewer Lines                           |                                  |                                  |                                         | 18,635                                    |                                                            |                                                               |                               |
| 389                 | Other Plant Miscellaneous Equipment           |                                  |                                  |                                         | 0                                         |                                                            |                                                               | 0                             |
| 390                 | Office Furniture and Equipment                |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 391                 | Transportation Equipment                      |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 392                 | Stores Equipment                              |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 393                 | Tools, Shop and Garage Equipment              |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 394                 | Laboratory Equipment                          |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 395                 | Power Operated Equipment                      |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 396                 | Communication Equipment                       |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 397                 | Miscellaneous Equipment                       |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 398                 | Other Tangible Plant                          |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
|                     | Total Wastewater Plant                        | \$ 3,571                         | \$ 18,822                        | \$ 29,442                               | \$ 395,395                                | \$ 0                                                       | \$ 0                                                          | \$ 0                          |

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

S-4(b)

GROUP

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** North Florida Community Water Systems, Inc.

**SYSTEM NAME / COUNTY :** SGI (St. George Island) / Franklin

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

| ACCT.<br>NO.<br>(a)                           | ACCOUNT NAME<br>(b)                  | BALANCE<br>AT BEGINNING<br>OF YEAR<br>(c) | ACCRUALS<br>(d) | OTHER<br>CREDITS *<br>(e) | TOTAL<br>CREDITS<br>(d + e)<br>(f) |
|-----------------------------------------------|--------------------------------------|-------------------------------------------|-----------------|---------------------------|------------------------------------|
| 354                                           | Structures and Improvements          | \$ 33                                     | 237             |                           | \$ 237                             |
| 355                                           | Power Generation Equipment           | 0                                         | 1,777           |                           | 1,777                              |
| 360                                           | Collection Sewers - Force            | 0                                         |                 |                           | 0                                  |
| 361                                           | Collection Sewers - Gravity          | 0                                         |                 |                           | 0                                  |
| 362                                           | Special Collecting Structures        | 0                                         |                 |                           | 0                                  |
| 363                                           | Services to Customers                | 0                                         |                 |                           | 0                                  |
| 364                                           | Flow Measuring Devices               | 4,604                                     | 3,764           |                           | 3,764                              |
| 365                                           | Flow Measuring Installations         | 0                                         |                 |                           | 0                                  |
| 366                                           | Reuse Services                       | 0                                         |                 |                           | 0                                  |
| 367                                           | Reuse Meters and Meter Installations | 0                                         |                 |                           | 0                                  |
| 370                                           | Receiving Wells                      | 0                                         |                 |                           | 0                                  |
| 371                                           | Pumping Equipment                    | 196                                       | 1,894           |                           | 1,894                              |
| 374                                           | Reuse Distribution Reservoirs        | 0                                         |                 |                           | 0                                  |
| 375                                           | Reuse Transmission/Distribution Sys. | 0                                         |                 |                           | 0                                  |
| 380                                           | Treatment and Disposal Equipment     | 339                                       | 13,528          |                           | 13,528                             |
| 381                                           | Plant Sewers                         | 27                                        | 55              |                           | 55                                 |
| 382                                           | Outfall Sewer Lines                  | 104                                       | 0               |                           | 0                                  |
| 389                                           | Other Plant Miscellaneous Equipment  | 0                                         |                 |                           | 0                                  |
| 390                                           | Office Furniture and Equipment       | 0                                         |                 |                           | 0                                  |
| 391                                           | Transportation Equipment             | 0                                         |                 |                           | 0                                  |
| 392                                           | Stores Equipment                     | 0                                         |                 |                           | 0                                  |
| 393                                           | Tools, Shop and Garage Equipment     | 0                                         |                 |                           | 0                                  |
| 394                                           | Laboratory Equipment                 | 0                                         |                 |                           | 0                                  |
| 395                                           | Power Operated Equipment             |                                           |                 |                           | 0                                  |
| 396                                           | Communication Equipment              |                                           |                 |                           | 0                                  |
| 397                                           | Miscellaneous Equipment              |                                           |                 |                           | 0                                  |
| 398                                           | Other Tangible Plant                 |                                           |                 |                           | 0                                  |
| Total Depreciable Wastewater Plant in Service |                                      | \$ 5,303                                  | \$ 21,255       | \$ 0                      | \$ 21,255                          |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :

SGI (St. George Island) / Franklin

**YEAR OF REPORT**  
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**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

| ACCT. NO.<br>(a)                              | ACCOUNT NAME<br>(b)                  | PLANT RETIRED<br>(g) | SALVAGE AND INSURANCE<br>(h) | COST OF REMOVAL AND OTHER CHARGES<br>(i) | TOTAL CHARGES<br>(g-h+i)<br>(j) | BALANCE AT END OF YEAR<br>(c+f-j)<br>(k) |
|-----------------------------------------------|--------------------------------------|----------------------|------------------------------|------------------------------------------|---------------------------------|------------------------------------------|
| 354                                           | Structures and Improvements          | \$                   | \$                           | \$                                       | 0                               | \$ 270                                   |
| 355                                           | Power Generation Equipment           |                      |                              |                                          | 0                               | 1,777                                    |
| 360                                           | Collection Sewers - Force            |                      |                              |                                          | 0                               | 0                                        |
| 361                                           | Collection Sewers - Gravity          |                      |                              |                                          | 0                               | 0                                        |
| 362                                           | Special Collecting Structures        |                      |                              |                                          | 0                               | 0                                        |
| 363                                           | Services to Customers                |                      |                              |                                          | 0                               | 0                                        |
| 364                                           | Flow Measuring Devices               |                      |                              |                                          | 0                               | 8,368                                    |
| 365                                           | Flow Measuring Installations         |                      |                              |                                          | 0                               | 0                                        |
| 366                                           | Reuse Services                       |                      |                              |                                          | 0                               | 0                                        |
| 367                                           | Reuse Meters and Meter Installations |                      |                              |                                          | 0                               | 0                                        |
| 370                                           | Receiving Wells                      |                      |                              |                                          | 0                               | 0                                        |
| 371                                           | Pumping Equipment                    |                      |                              |                                          | 0                               | 2,090                                    |
| 374                                           | Reuse Distribution Reservoirs        |                      |                              |                                          | 0                               | 0                                        |
| 375                                           | Reuse Transmission/Distribution Sys. |                      |                              |                                          | 0                               | 0                                        |
| 380                                           | Treatment and Disposal Equipment     | 15,890               |                              |                                          | 15,890                          | (2,023)                                  |
| 381                                           | Plant Sewers                         |                      |                              |                                          | 0                               | 82                                       |
| 382                                           | Outfall Sewer Lines                  |                      |                              |                                          | 0                               | 104                                      |
| 389                                           | Other Plant Miscellaneous Equipment  |                      |                              |                                          | 0                               | 0                                        |
| 390                                           | Office Furniture and Equipment       |                      |                              |                                          | 0                               | 0                                        |
| 391                                           | Transportation Equipment             |                      |                              |                                          | 0                               | 0                                        |
| 392                                           | Stores Equipment                     |                      |                              |                                          | 0                               | 0                                        |
| 393                                           | Tools, Shop and Garage Equipment     |                      |                              |                                          | 0                               | 0                                        |
| 394                                           | Laboratory Equipment                 |                      |                              |                                          | 0                               | 0                                        |
| 395                                           | Power Operated Equipment             |                      |                              |                                          | 0                               | 0                                        |
| 396                                           | Communication Equipment              |                      |                              |                                          | 0                               | 0                                        |
| 397                                           | Miscellaneous Equipment              |                      |                              |                                          | 0                               | 0                                        |
| 398                                           | Other Tangible Plant                 |                      |                              |                                          | 0                               | 0                                        |
| Total Depreciable Wastewater Plant in Service |                                      | \$ 15,890            | \$ 0                         | \$ 0                                     | \$ 15,890                       | \$ 10,667                                |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

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

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**YEAR OF REPORT**

December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

**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<br>(a) | NUMBER OF<br>CONNECTIONS<br>(b) | CHARGE PER<br>CONNECTION<br>(c) | AMOUNT<br>(d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
|                              |                                 |                                 | \$ 0          |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
| Total Credits                |                                 |                                 | \$ 0          |

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

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



**YEAR OF REPORT**  
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**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**

| <div> <div></div> <div> <div>DESCRIPTION</div> <div>(a)</div> </div> </div>                                                                                                                                                                                                  | <div> <div>INDICATE</div> <div>CASH OR</div> <div>PROPERTY</div> <div>(b)</div> </div>                                                                                                                                                                      | <div> <div>AMOUNT</div> <div>(c)</div> </div>                                                                                                                                                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div>NONE.</div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> | <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> | <div>\$</div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> |
| <div>Total Credits</div>                                                                                                                                                                                                                                                     | <div>\$</div> <div></div> <div>0</div>                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                               |

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

**WASTEWATER OPERATING REVENUE**

| ACCT.<br>NO.<br>(a)              | DESCRIPTION<br>(b)                                                             | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c) | YEAR END<br>NUMBER OF<br>CUSTOMERS *<br>(d) | AMOUNTS<br>(e) |
|----------------------------------|--------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------|----------------|
| <b>WASTEWATER SALES</b>          |                                                                                |                                             |                                             |                |
| 521.1                            | Flat Rate Revenues:<br>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           |
| 522.1                            | Measured Revenues:<br>Residential Revenues                                     | 36                                          | 38                                          | 66,144         |
| 522.2                            | Commercial Revenues                                                            | 1                                           | 1                                           | 156,359        |
| 522.3                            | Industrial Revenues                                                            |                                             |                                             |                |
| 522.4                            | Revenues From Public Authorities                                               |                                             |                                             |                |
| 522.5                            | Multiple Family Dwelling Revenues                                              |                                             |                                             |                |
| 522                              | Total Measured Revenues                                                        | 37                                          | 39                                          | \$ 222,503     |
| 523                              | Revenues From Public Authorities                                               |                                             |                                             |                |
| 524                              | Revenues From Other Systems                                                    |                                             |                                             |                |
| 525                              | Interdepartmental Revenues                                                     |                                             |                                             |                |
| Total Wastewater Sales           |                                                                                | 37                                          | 39                                          | \$ 222,503     |
| <b>OTHER WASTEWATER REVENUES</b> |                                                                                |                                             |                                             |                |
| 530                              | Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI) |                                             |                                             | \$             |
| 531                              | Sale of Sludge                                                                 |                                             |                                             |                |
| 532                              | Forfeited Discounts                                                            |                                             |                                             |                |
| 534                              | Rents From Wastewater Property                                                 |                                             |                                             |                |
| 535                              | Interdepartmental Rents                                                        |                                             |                                             |                |
| 536                              | Other Wastewater Revenues                                                      |                                             |                                             |                |
| Total Other Wastewater Revenues  |                                                                                |                                             |                                             | \$ 0           |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

**WASTEWATER OPERATING REVENUE**

| ACCT.<br>NO.<br>(a)                 | DESCRIPTION<br>(b)                                      | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c) | YEAR END<br>NUMBER OF<br>CUSTOMERS *<br>(d) | AMOUNTS<br>(e) |
|-------------------------------------|---------------------------------------------------------|---------------------------------------------|---------------------------------------------|----------------|
| RECLAIMED WATER SALES               |                                                         |                                             |                                             |                |
| 540.1                               | Flat Rate Reuse Revenues:<br>Residential Reuse Revenues |                                             |                                             | \$             |
| 540.2                               | Commercial Reuse Revenues                               |                                             |                                             |                |
| 540.3                               | Industrial Reuse Revenues                               |                                             |                                             |                |
| 540.4                               | Reuse Revenues From<br>Public Authorities               |                                             |                                             |                |
| 540.5                               | Other Revenues                                          |                                             |                                             |                |
| 540                                 | Total Flat Rate Reuse Revenues                          | 0                                           | 0                                           | \$ 0           |
| 541.1                               | Measured Reuse Revenues:<br>Residential Reuse Revenues  |                                             |                                             |                |
| 541.2                               | Commercial Reuse Revenues                               |                                             |                                             |                |
| 541.3                               | Industrial Reuse Revenues                               |                                             |                                             |                |
| 541.4                               | Reuse Revenues From<br>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 |                                                         |                                             |                                             | \$ 222,503     |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

| ACCT. NO.<br>(a)                  | ACCOUNT NAME<br>(b)                                                   | CURRENT YEAR<br>(c) | .1<br>COLLECTION<br>EXPENSES-<br>OPERATIONS<br>(d) | .2<br>COLLECTION<br>EXPENSES-<br>MAINTENANCE<br>(e) | .3<br>PUMPING<br>EXPENSES -<br>OPERATIONS<br>(f) | .4<br>PUMPING<br>EXPENSES -<br>MAINTENANCE<br>(g) | .5<br>TREATMENT<br>& DISPOSAL<br>EXPENSES -<br>OPERATIONS<br>(h) | .6<br>TREATMENT<br>& DISPOSAL<br>EXPENSES -<br>MAINTENANCE<br>(i) |
|-----------------------------------|-----------------------------------------------------------------------|---------------------|----------------------------------------------------|-----------------------------------------------------|--------------------------------------------------|---------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------------------|
| 701                               | Salaries and Wages - Employees                                        | \$ 0                | \$                                                 | \$                                                  | \$                                               | \$                                                | \$                                                               | \$                                                                |
| 703                               | Salaries and Wages - Officers,<br>Directors and Majority Stockholders | 5,000               |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 704                               | Employee Pensions and Benefits                                        | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 710                               | Purchased Sewage Treatment                                            | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 711                               | Sludge Removal Expense                                                | 3,800               |                                                    |                                                     |                                                  |                                                   | 3,800                                                            |                                                                   |
| 715                               | Purchased Power                                                       | 10,963              |                                                    |                                                     |                                                  |                                                   | 10,963                                                           |                                                                   |
| 716                               | Fuel for Power Production                                             | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 718                               | Chemicals                                                             | 8,383               |                                                    |                                                     |                                                  |                                                   | 8,383                                                            |                                                                   |
| 720                               | Materials and Supplies                                                | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 731                               | Contractual Services-Engineering                                      | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 732                               | Contractual Services - Accounting                                     | 1,050               |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 733                               | Contractual Services - Legal                                          | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 734                               | Contractual Services - Mgt. Fees                                      | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 735                               | Contractual Services - Testing                                        | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 736                               | Contractual Services - Other                                          | 152,950             |                                                    | 61,321                                              |                                                  |                                                   | 60,913                                                           | 2,012                                                             |
| 741                               | Rental of Building/Real Property                                      | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 742                               | Rental of Equipment                                                   | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 750                               | Transportation Expenses                                               | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 756                               | Insurance - Vehicle                                                   | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 757                               | Insurance - General Liability                                         | 1,194               |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 758                               | Insurance - Workman's Comp.                                           | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 759                               | Insurance - Other                                                     | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 760                               | Advertising Expense                                                   | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 766                               | Regulatory Commission Expenses<br>- Amortization of Rate Case Expense | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 767                               | Regulatory Commission Exp.-Other                                      | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 770                               | Bad Debt Expense                                                      | 2,617               |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 775                               | Miscellaneous Expenses                                                | 6,416               |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| Total Wastewater Utility Expenses |                                                                       | \$ 192,373          | \$ 0                                               | \$ 61,321                                           | \$ 0                                             | \$ 0                                              | \$ 84,060                                                        | \$ 2,012                                                          |

S-10(a)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

**YEAR OF REPORT**  
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**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

| ACCT.<br>NO.<br>(a)               | ACCOUNT NAME<br>(b)                                                   | .7<br>CUSTOMER<br>ACCOUNTS<br>EXPENSE<br>(j) | .8<br>ADMIN. &<br>GENERAL<br>EXPENSES<br>(k) | .9<br>RECLAIMED<br>WATER<br>TREATMENT<br>EXPENSES-<br>OPERATIONS<br>(l) | .10<br>RECLAIMED<br>WATER<br>TREATMENT<br>EXPENSES-<br>MAINTENANCE<br>(m) | .11<br>RECLAIMED<br>WATER<br>DISTRIBUTION<br>EXPENSES-<br>OPERATIONS<br>(n) | .12<br>RECLAIMED<br>WATER<br>DISTRIBUTION<br>EXPENSES-<br>MAINTENANCE<br>(o) |
|-----------------------------------|-----------------------------------------------------------------------|----------------------------------------------|----------------------------------------------|-------------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------------------------------------------------|
| 701                               | Salaries and Wages - Employees                                        | \$                                           |                                              | \$                                                                      | \$                                                                        | \$                                                                          | \$                                                                           |
| 703                               | Salaries and Wages - Officers,<br>Directors and Majority Stockholders |                                              | 5,000                                        |                                                                         |                                                                           |                                                                             |                                                                              |
| 704                               | Employee Pensions and Benefits                                        |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 710                               | Purchased Sewage Treatment                                            |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 711                               | Sludge Removal Expense                                                |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 715                               | Purchased Power                                                       |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 716                               | Fuel for Power Purchased                                              |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 718                               | Chemicals                                                             |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 720                               | Materials and Supplies                                                |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 731                               | Contractual Services-Engineering                                      |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 732                               | Contractual Services - Accounting                                     |                                              | 1,050                                        |                                                                         |                                                                           |                                                                             |                                                                              |
| 733                               | Contractual Services - Legal                                          |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 734                               | Contractual Services - Mgt. Fees                                      |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 735                               | Contractual Services - Testing                                        |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 736                               | Contractual Services - Other                                          | 6,855                                        | 21,848                                       |                                                                         |                                                                           |                                                                             |                                                                              |
| 741                               | Rental of Building/Real Property                                      |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 742                               | Rental of Equipment                                                   |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 750                               | Transportation Expenses                                               |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 756                               | Insurance - Vehicle                                                   |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 757                               | Insurance - General Liability                                         |                                              | 1,194                                        |                                                                         |                                                                           |                                                                             |                                                                              |
| 758                               | Insurance - Workman's Comp.                                           |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 759                               | Insurance - Other                                                     |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 760                               | Advertising Expense                                                   |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 766                               | Regulatory Commission Expenses                                        |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
|                                   | - Amortization of Rate Case Expense                                   |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 767                               | Regulatory Commission Exp.-Other                                      |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 770                               | Bad Debt Expense                                                      | 2,617                                        |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 775                               | Miscellaneous Expenses                                                |                                              | 6,416                                        |                                                                         |                                                                           |                                                                             |                                                                              |
| Total Wastewater Utility Expenses |                                                                       | \$ 9,471                                     | \$ 35,509                                    | \$ 0                                                                    | \$ 0                                                                      | \$ 0                                                                        | \$ 0                                                                         |

S-10(b)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

| WATER METER SIZE<br>(a)                   | TYPE OF WATER METER<br>(b)        | EQUIVALENT FACTOR<br>(c) | NUMBER OF WATER METERS<br>(d) | TOTAL NUMBER OF METER EQUIVALENTS<br>(c x d)<br>(e) |
|-------------------------------------------|-----------------------------------|--------------------------|-------------------------------|-----------------------------------------------------|
| All Customers                             |                                   | 1.0                      |                               | 0                                                   |
|                                           | UNMETERED RESIDENTIAL             | 1.0                      | 38                            | 38                                                  |
|                                           | UNMETERED CONDOS                  | 1.0                      | 100                           | 100                                                 |
| 1"                                        | Displacement                      | 2.5                      |                               | 0                                                   |
| 1 1/2"                                    | Displacement or Turbine           | 5.0                      |                               | 0                                                   |
| 2"                                        | Displacement, Compound or Turbine | 8.0                      |                               | 0                                                   |
| 3"                                        | Displacement                      | 15.0                     |                               | 0                                                   |
| 3"                                        | Compound                          | 16.0                     |                               | 0                                                   |
| 3"                                        | Turbine                           | 17.5                     |                               | 0                                                   |
| 4"                                        | Displacement or Compound          | 25.0                     |                               | 0                                                   |
| 4"                                        | Turbine                           | 30.0                     |                               | 0                                                   |
| 6"                                        | Displacement or Compound          | 50.0                     |                               | 0                                                   |
| 6"                                        | Turbine                           | 62.5                     |                               | 0                                                   |
| 8"                                        | Compound                          | 80.0                     |                               | 0                                                   |
| 8"                                        | Turbine                           | 90.0                     |                               | 0                                                   |
| 10"                                       | Compound                          | 115.0                    |                               | 0                                                   |
| 10"                                       | Turbine                           | 145.0                    |                               | 0                                                   |
| 12"                                       | Turbine                           | 215.0                    |                               | 0                                                   |
| Total Wastewater System Meter Equivalents |                                   |                          |                               | 138                                                 |

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

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

Use one of the following methods:

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

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

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

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

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

ERC Calculation:

S-11

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

|                                     |                    |  |  |
|-------------------------------------|--------------------|--|--|
| Permitted Capacity                  | 45,000             |  |  |
| Basis of Permit Capacity (1)        | AADF               |  |  |
| Manufacturer                        | MACK               |  |  |
| Type (2)                            | Aeration           |  |  |
| Hydraulic Capacity                  |                    |  |  |
| Average Daily Flow                  | 13,192             |  |  |
| Total Gallons of Wastewater Treated | 4,815,000          |  |  |
| Method of Effluent Disposal         | Rapid Infiltration |  |  |

(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 \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

### 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 138
2. Maximum number of ERCs\* which can be served Unknown
3. Present system connection capacity (in ERCs\*) using existing lines 138
4. Future connection capacity (in ERCs\*) upon service area buildout 138
5. Estimated annual increase in ERCs\* 1
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  

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#### Repair Spray Fields

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.  

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8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No

If so, when? N/A

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

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

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? N/A
- c. When will construction begin? N/A
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? No

12. Department of Environmental Protection ID # FLA010073

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

S-13  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_



UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

| ACCT.<br>NO.<br>(a)                                                          | ACCOUNT NAME<br>(b)                                                         | REFERENCE<br>PAGE<br>(c) | WASTEWATER<br>UTILITY<br>(d) |
|------------------------------------------------------------------------------|-----------------------------------------------------------------------------|--------------------------|------------------------------|
| 101                                                                          | Utility Plant In Service                                                    | S-4(a)                   | \$ 922,405                   |
|                                                                              | Less:                                                                       |                          |                              |
|                                                                              | Nonused and Useful Plant (1)                                                |                          |                              |
| 108                                                                          | Accumulated Depreciation                                                    | S-6(b)                   | 769,867                      |
| 110                                                                          | Accumulated Amortization                                                    | F-8                      | 4,666                        |
| 271                                                                          | Contributions in Aid of Construction                                        | S-7                      | 18,317                       |
| 252                                                                          | Advances for Construction                                                   | F-20                     |                              |
| Subtotal                                                                     |                                                                             |                          | \$ 129,556                   |
| 272                                                                          | Add:<br>Accumulated Amortization of<br>Contributions in Aid of Construction | S-8(a)                   | \$ 4,167                     |
| Subtotal                                                                     |                                                                             |                          | \$ 133,723                   |
|                                                                              | Plus or Minus:                                                              |                          |                              |
| 114                                                                          | Acquisition Adjustments (2)                                                 | F-7                      | (106,865)                    |
| 115                                                                          | Accumulated Amortization of Acquisition Adjustments (2)                     | F-7                      | 106,865                      |
|                                                                              | Working Capital Allowance (3)                                               |                          | 15,941                       |
|                                                                              | Other (Specify):                                                            |                          |                              |
|                                                                              |                                                                             |                          |                              |
|                                                                              |                                                                             |                          |                              |
| WASTEWATER RATE BASE                                                         |                                                                             |                          | \$ 149,664                   |
| WASTEWATER OPERATING INCOME                                                  |                                                                             | S-3                      | \$ (23,039)                  |
| ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base) |                                                                             |                          | -15.39%                      |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

### WASTEWATER OPERATING STATEMENT

| ACCT.<br>NO.<br>(a)            | ACCOUNT NAME<br>(b)                                          | REFERENCE<br>PAGE<br>(c) | WASTEWATER<br>UTILITY<br>(d) |
|--------------------------------|--------------------------------------------------------------|--------------------------|------------------------------|
| UTILITY OPERATING INCOME       |                                                              |                          |                              |
| 400                            | Operating Revenues                                           | S-9(a)                   | \$ 126,241                   |
| 530                            | Less: Guaranteed Revenue (and AFPI)                          | S-9(a)                   | 0                            |
| Net Operating Revenues         |                                                              |                          | \$ 126,241                   |
| 401                            | Operating Expenses                                           | S-10(a)                  | \$ 127,532                   |
| 403                            | Depreciation Expense                                         | S-6(a)                   | 13,313                       |
|                                | Less: Amortization of CIAC                                   | S-8(a)                   | 212                          |
| Net Depreciation Expense       |                                                              |                          | \$ 13,101                    |
| 406                            | Amortization of Utility Plant Acquisition Adjustment         | F-7                      | 0                            |
| 407                            | Amortization Expense (Other than CIAC)                       | F-8                      | 61                           |
| 408.10                         | Taxes Other Than Income<br>Utility Regulatory Assessment Fee |                          | 5,681                        |
| 408.11                         | Property Taxes                                               |                          | 2,906                        |
| 408.12                         | Payroll Taxes                                                |                          |                              |
| 408.13                         | Other Taxes and Licenses                                     |                          |                              |
| 408                            | Total Taxes Other Than Income                                |                          | \$ 8,587                     |
| 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     |                                                              |                          | \$ 149,280                   |
| Utility Operating Income       |                                                              |                          | \$ (23,039)                  |
| 530                            | Add Back:<br>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 |                                                              |                          | \$ (23,039)                  |

**YEAR OF REPORT**

December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

**WASTEWATER UTILITY PLANT ACCOUNTS**

| ACCT.<br>NO.<br>(a)    | ACCOUNT NAME<br>(b)                           | PREVIOUS<br>YEAR<br>(c) | ADDITIONS<br>(d) | RETIREMENTS<br>(e) | CURRENT<br>YEAR<br>(f) |
|------------------------|-----------------------------------------------|-------------------------|------------------|--------------------|------------------------|
| 351                    | Organization                                  | \$ 2,433                | \$               | \$                 | \$ 2,433               |
| 352                    | Franchises                                    | 3,990                   |                  |                    | 3,990                  |
| 353                    | Land and Land Rights                          | 4,483                   |                  |                    | 4,483                  |
| 354                    | Structures and Improvements                   | 15,770                  | 2,722            | 2,042              | 16,451                 |
| 355                    | Power Generation Equipment                    | 45,616                  |                  |                    | 45,616                 |
| 360                    | Collection Sewers - Force                     | 13,078                  |                  |                    | 13,078                 |
| 361                    | Collection Sewers - Gravity                   | 280,152                 | 2,879            |                    | 283,031                |
| 362                    | Special Collecting Structures                 | 0                       | 0                |                    | 0                      |
| 363                    | Services to Customers                         | 53,006                  | 7,560            | 1,131              | 59,435                 |
| 364                    | Flow Measuring Devices                        | 10,056                  |                  |                    | 10,056                 |
| 365                    | Flow Measuring Installations                  | 0                       |                  |                    | 0                      |
| 366                    | Reuse Services                                | 0                       |                  |                    | 0                      |
| 367                    | Reuse Meters and Meter Installations          | 0                       |                  |                    | 0                      |
| 370                    | Receiving Wells                               | 14,429                  |                  |                    | 14,429                 |
| 371                    | Pumping Equipment                             | 76,495                  | 82,602           |                    | 159,097                |
| 374                    | Reuse Distribution Reservoirs                 | 0                       |                  |                    | 0                      |
| 375                    | Reuse Transmission and<br>Distribution System | 0                       |                  |                    | 0                      |
| 380                    | Treatment and Disposal Equipment              | 157,963                 | 7,427            | 2,371              | 163,019                |
| 381                    | Plant Sewers                                  | 6,726                   |                  |                    | 6,726                  |
| 382                    | Outfall Sewer Lines                           | 1,619                   |                  |                    | 1,619                  |
| 389                    | Other Plant Miscellaneous Equipment           | 625                     |                  |                    | 625                    |
| 390                    | Office Furniture and Equipment                | 6,441                   |                  |                    | 6,441                  |
| 391                    | Transportation Equipment                      | 0                       |                  |                    | 0                      |
| 392                    | Stores Equipment                              | 81                      |                  |                    | 81                     |
| 393                    | Tools, Shop and Garage Equipment              | 1,624                   |                  |                    | 1,624                  |
| 394                    | Laboratory Equipment                          | 1,333                   |                  |                    | 1,333                  |
| 395                    | Power Operated Equipment                      | 277                     |                  |                    | 277                    |
| 396                    | Communication Equipment                       | 4,832                   |                  |                    | 4,832                  |
| 397                    | Miscellaneous Equipment                       | 3,285                   |                  |                    | 3,285                  |
| 398                    | Other Tangible Plant                          | 120,444                 |                  |                    | 120,444                |
| Total Wastewater Plant |                                               | \$ 824,758              | \$ 103,191       | \$ 5,544           | \$ 922,405             |

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

S-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

YEAR OF REPORT  
December 31, 2024

WASTEWATER UTILITY PLANT MATRIX

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                           | .1<br>INTANGIBLE<br>PLANT<br>(g) | .2<br>COLLECTION<br>PLANT<br>(h) | .3<br>SYSTEM<br>PUMPING<br>PLANT<br>(i) | .4<br>TREATMENT<br>AND<br>DISPOSAL<br>(j) | .5<br>RECLAIMED<br>WASTEWATER<br>TREATMENT<br>PLANT<br>(i) | .6<br>RECLAIMED<br>WASTEWATER<br>DISTRIBUTION<br>PLANT<br>(j) | .7<br>GENERAL<br>PLANT<br>(k) |
|---------------------|-----------------------------------------------|----------------------------------|----------------------------------|-----------------------------------------|-------------------------------------------|------------------------------------------------------------|---------------------------------------------------------------|-------------------------------|
| 351                 | Organization                                  | \$ 2,433                         |                                  |                                         |                                           |                                                            |                                                               |                               |
| 352                 | Franchises                                    | 3,990                            |                                  |                                         |                                           |                                                            |                                                               |                               |
| 353                 | Land and Land Rights                          |                                  |                                  |                                         | 4,483                                     |                                                            |                                                               |                               |
| 354                 | Structures and Improvements                   |                                  |                                  |                                         | 16,451                                    |                                                            |                                                               |                               |
| 355                 | Power Generation Equipment                    |                                  |                                  |                                         | 45,616                                    |                                                            |                                                               |                               |
| 360                 | Collection Sewers - Force                     |                                  | 13,078                           |                                         |                                           |                                                            |                                                               |                               |
| 361                 | Collection Sewers - Gravity                   |                                  | 283,031                          |                                         |                                           |                                                            |                                                               |                               |
| 362                 | Special Collecting Structures                 |                                  | 0                                |                                         |                                           |                                                            |                                                               |                               |
| 363                 | Services to Customers                         |                                  | 59,435                           |                                         |                                           |                                                            |                                                               |                               |
| 364                 | Flow Measuring Devices                        |                                  | 10,056                           |                                         |                                           |                                                            |                                                               |                               |
| 365                 | Flow Measuring Installations                  |                                  | 0                                |                                         |                                           |                                                            |                                                               |                               |
| 366                 | Reuse Services                                |                                  |                                  |                                         |                                           |                                                            |                                                               |                               |
| 367                 | Reuse Meters and Meter Installations          |                                  |                                  |                                         |                                           |                                                            |                                                               |                               |
| 370                 | Receiving Wells                               |                                  |                                  | 14,429                                  |                                           |                                                            |                                                               |                               |
| 371                 | Pumping Equipment                             |                                  |                                  | 159,097                                 |                                           |                                                            |                                                               |                               |
| 374                 | Reuse Distribution Reservoirs                 |                                  |                                  | 0                                       |                                           |                                                            |                                                               |                               |
| 375                 | Reuse Transmission and<br>Distribution System |                                  |                                  | 0                                       |                                           |                                                            |                                                               |                               |
| 380                 | Treatment and Disposal Equipment              |                                  |                                  |                                         | 163,019                                   |                                                            |                                                               |                               |
| 381                 | Plant Sewers                                  |                                  |                                  |                                         | 6,726                                     |                                                            |                                                               |                               |
| 382                 | Outfall Sewer Lines                           |                                  |                                  |                                         | 1,619                                     |                                                            |                                                               |                               |
| 389                 | Other Plant Miscellaneous Equipment           |                                  |                                  |                                         | 625                                       |                                                            |                                                               | 6,441                         |
| 390                 | Office Furniture and Equipment                |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 391                 | Transportation Equipment                      |                                  |                                  |                                         |                                           |                                                            |                                                               | 81                            |
| 392                 | Stores Equipment                              |                                  |                                  |                                         |                                           |                                                            |                                                               | 1,624                         |
| 393                 | Tools, Shop and Garage Equipment              |                                  |                                  |                                         |                                           |                                                            |                                                               | 1,335                         |
| 394                 | Laboratory Equipment                          |                                  |                                  |                                         |                                           |                                                            |                                                               | 277                           |
| 395                 | Power Operated Equipment                      |                                  |                                  |                                         |                                           |                                                            |                                                               | 4,892                         |
| 396                 | Communication Equipment                       |                                  |                                  |                                         |                                           |                                                            |                                                               | 3,285                         |
| 397                 | Miscellaneous Equipment                       |                                  |                                  |                                         |                                           |                                                            |                                                               | 120,444                       |
| 398                 | Other Tangible Plant                          |                                  |                                  |                                         |                                           |                                                            |                                                               |                               |
|                     | Total Wastewater Plant                        | \$ 6,423                         | \$ 365,601                       | \$ 173,526                              | \$ 238,539                                | \$ 0                                                       | \$ 0                                                          | \$ 138,317                    |

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

S-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

|                       |
|-----------------------|
| <b>YEAR OF REPORT</b> |
| December 31, 2024     |

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

| ACCT.<br>NO.<br>(a)                           | ACCOUNT NAME<br>(b)                  | BALANCE<br>AT BEGINNING<br>OF YEAR<br>(c) | ACCRUALS<br>(d) | OTHER<br>CREDITS *<br>(e) | TOTAL<br>CREDITS<br>(d + e)<br>(f) |
|-----------------------------------------------|--------------------------------------|-------------------------------------------|-----------------|---------------------------|------------------------------------|
| 354                                           | Structures and Improvements          | \$ 13,762                                 | \$ 511          |                           | \$ 511                             |
| 355                                           | Power Generation Equipment           | 45,616                                    |                 |                           | 0                                  |
| 360                                           | Collection Sewers - Force            | 1,920                                     | 436             |                           | 436                                |
| 361                                           | Collection Sewers - Gravity          | 280,527                                   | 2,616           |                           | 2,616                              |
| 362                                           | Special Collecting Structures        | 0                                         |                 |                           | 0                                  |
| 363                                           | Services to Customers                | 53,006                                    | 521             |                           | 521                                |
| 364                                           | Flow Measuring Devices               | 10,212                                    |                 |                           | 0                                  |
| 365                                           | Flow Measuring Installations         | 0                                         |                 |                           | 0                                  |
| 366                                           | Reuse Services                       | 0                                         |                 |                           | 0                                  |
| 367                                           | Reuse Meters and Meter Installations | 0                                         |                 |                           | 0                                  |
| 370                                           | Receiving Wells                      | 14,155                                    | 281             |                           | 281                                |
| 371                                           | Pumping Equipment                    | 53,157                                    | 7,088           |                           | 7,088                              |
| 374                                           | Reuse Distribution Reservoirs        | 0                                         |                 |                           | 0                                  |
| 375                                           | Reuse Transmission/Distribution Sys. | 0                                         |                 |                           | 0                                  |
| 380                                           | Treatment and Disposal Equipment     | 143,958                                   | 1,573           |                           | 1,573                              |
| 381                                           | Plant Sewers                         | 6,729                                     | 192             |                           | 192                                |
| 382                                           | Outfall Sewer Lines                  | 372                                       | 54              |                           | 54                                 |
| 389                                           | Other Plant Miscellaneous Equipment  | 325                                       | 42              |                           | 42                                 |
| 390                                           | Office Furniture and Equipment       | 6,483                                     |                 |                           | 0                                  |
| 391                                           | Transportation Equipment             | 0                                         |                 |                           | 0                                  |
| 392                                           | Stores Equipment                     | 81                                        |                 |                           | 0                                  |
| 393                                           | Tools, Shop and Garage Equipment     | 1,624                                     |                 |                           | 0                                  |
| 394                                           | Laboratory Equipment                 | 1,333                                     |                 |                           | 0                                  |
| 395                                           | Power Operated Equipment             | 277                                       |                 |                           | 0                                  |
| 396                                           | Communication Equipment              | 4,832                                     |                 |                           | 0                                  |
| 397                                           | Miscellaneous Equipment              | 3,285                                     |                 |                           | 0                                  |
| 398                                           | Other Tangible Plant                 | 120,444                                   | 0               |                           | 0                                  |
| Total Depreciable Wastewater Plant in Service |                                      | \$ 762,098                                | \$ 13,313       | \$ 0                      | \$ 13,313                          |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

| ACCT. NO.<br>(a)                              | ACCOUNT NAME<br>(b)                  | PLANT RETIRED<br>(g) | SALVAGE AND INSURANCE<br>(h) | COST OF REMOVAL AND OTHER CHARGES<br>(i) | TOTAL CHARGES<br>(g-h+i) | BALANCE AT END OF YEAR<br>(c+f-j) |
|-----------------------------------------------|--------------------------------------|----------------------|------------------------------|------------------------------------------|--------------------------|-----------------------------------|
| 354                                           | Structures and Improvements          | \$ 2,042             | \$                           | \$                                       | \$ 2,042                 | \$ 12,231                         |
| 355                                           | Power Generation Equipment           |                      |                              |                                          | 0                        | 45,616                            |
| 360                                           | Collection Sewers - Force            |                      |                              |                                          | 0                        | 2,356                             |
| 361                                           | Collection Sewers - Gravity          |                      |                              |                                          | 0                        | 283,143                           |
| 362                                           | Special Collecting Structures        |                      |                              |                                          | 0                        | 0                                 |
| 363                                           | Services to Customers                |                      |                              |                                          | 1,131                    | 52,397                            |
| 364                                           | Flow Measuring Devices               | 1,131                |                              |                                          | 0                        | 10,212                            |
| 365                                           | Flow Measuring Installations         |                      |                              |                                          | 0                        | 0                                 |
| 366                                           | Reuse Services                       |                      |                              |                                          | 0                        | 0                                 |
| 367                                           | Reuse Meters and Meter Installations |                      |                              |                                          | 0                        | 0                                 |
| 370                                           | Receiving Wells                      |                      |                              |                                          | 0                        | 14,435                            |
| 371                                           | Pumping Equipment                    |                      |                              |                                          | 0                        | 60,245                            |
| 374                                           | Reuse Distribution Reservoirs        |                      |                              |                                          | 0                        | 0                                 |
| 375                                           | Reuse Transmission/Distribution Sys. |                      |                              |                                          | 0                        | 0                                 |
| 380                                           | Treatment and Disposal Equipment     | 2,371                |                              |                                          | 2,371                    | 143,160                           |
| 381                                           | Plant Sewers                         |                      |                              |                                          | 0                        | 6,921                             |
| 382                                           | Outfall Sewer Lines                  |                      |                              |                                          | 0                        | 426                               |
| 389                                           | Other Plant Miscellaneous Equipment  |                      |                              |                                          | 0                        | 366                               |
| 390                                           | Office Furniture and Equipment       |                      |                              |                                          | 0                        | 6,483                             |
| 391                                           | Transportation Equipment             |                      |                              |                                          | 0                        | 0                                 |
| 392                                           | Stores Equipment                     |                      |                              |                                          | 0                        | 81                                |
| 393                                           | Tools, Shop and Garage Equipment     |                      |                              |                                          | 0                        | 1,624                             |
| 394                                           | Laboratory Equipment                 |                      |                              |                                          | 0                        | 1,333                             |
| 395                                           | Power Operated Equipment             |                      |                              |                                          | 0                        | 277                               |
| 396                                           | Communication Equipment              |                      |                              |                                          | 0                        | 4,832                             |
| 397                                           | Miscellaneous Equipment              |                      |                              |                                          | 0                        | 3,285                             |
| 398                                           | Other Tangible Plant                 |                      |                              |                                          | 0                        | 120,444                           |
| Total Depreciable Wastewater Plant in Service |                                      | \$ 5,544             | \$ 0                         | \$ 0                                     | \$ 5,544                 | \$ 769,867                        |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

| DESCRIPTION<br>(a)                                                                                  | REFERENCE<br>(b) | WASTEWATER<br>(c)    |
|-----------------------------------------------------------------------------------------------------|------------------|----------------------|
| Balance first of year                                                                               |                  | \$ <u>10,757</u>     |
| Add credits during year:                                                                            |                  |                      |
| Contributions received from Capacity,<br>Main Extension and Customer Connection Charges             | S-8(a)           | \$ <u>7,560</u>      |
| Contributions received from Developer or<br>Contractor Agreements in cash or property               | S-8(b)           | <u>0</u>             |
|                                                                                                     |                  |                      |
| Total Credits                                                                                       |                  | \$ <u>7,560</u>      |
| Less debits charged during the year (All debits charged<br>during the year must be explained below) |                  | \$ <u>          </u> |
|                                                                                                     |                  |                      |
| Total Contributions In Aid of Construction                                                          |                  | \$ <u>18,317</u>     |

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

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UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

**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<br>(a) | NUMBER OF<br>CONNECTIONS<br>(b) | CHARGE PER<br>CONNECTION<br>(c) | AMOUNT<br>(d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
| Main Extension               | 2                               | 480                             | \$ 960        |
| Plant Capacity               | 2                               | 1,300                           | 2,600         |
| Service Installation         | 2                               | 2,000                           | 4,000         |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
| Total Credits                |                                 |                                 | \$ 7,560      |

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

| DESCRIPTION<br>(a)                  | WASTEWATER<br>(b) |
|-------------------------------------|-------------------|
| Balance first of year               | \$ 3,955          |
| Debits during the year:             |                   |
| Accruals charged to Account 272     | \$ 212            |
| Other debits (specify) :            |                   |
|                                     |                   |
|                                     |                   |
| Total debits                        | \$ 212            |
| Credits during the year (specify) : |                   |
|                                     | \$                |
|                                     |                   |
| Total credits                       | \$ 0              |
| Balance end of year                 | \$ 4,167          |

**YEAR OF REPORT**  
December 31, 2024

S-8(b)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

### WASTEWATER OPERATING REVENUE

| ACCT.<br>NO.<br>(a)             | DESCRIPTION<br>(b)                                                             | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c) | YEAR END<br>NUMBER OF<br>CUSTOMERS *<br>(d) | AMOUNTS<br>(e) |
|---------------------------------|--------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------|----------------|
| WASTEWATER SALES                |                                                                                |                                             |                                             |                |
| 521.1                           | Flat Rate Revenues:<br>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           |
| 522.1                           | Measured Revenues:<br>Residential Revenues                                     | 172                                         | 169                                         | 124,894        |
| 522.2                           | Commercial Revenues                                                            | 1                                           | 1                                           | 1,347          |
| 522.3                           | Industrial Revenues                                                            |                                             |                                             |                |
| 522.4                           | Revenues From Public Authorities                                               |                                             |                                             |                |
| 522.5                           | Multiple Family Dwelling Revenues                                              |                                             |                                             |                |
| 522                             | Total Measured Revenues                                                        | 173                                         | 170                                         | \$ 126,241     |
| 523                             | Revenues From Public Authorities                                               |                                             |                                             |                |
| 524                             | Revenues From Other Systems                                                    |                                             |                                             |                |
| 525                             | Interdepartmental Revenues                                                     |                                             |                                             |                |
| Total Wastewater Sales          |                                                                                | 173                                         | 170                                         | \$ 126,241     |
| OTHER WASTEWATER REVENUES       |                                                                                |                                             |                                             |                |
| 530                             | Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI) |                                             |                                             | \$             |
| 531                             | Sale of Sludge                                                                 |                                             |                                             |                |
| 532                             | Forfeited Discounts                                                            |                                             |                                             |                |
| 534                             | Rents From Wastewater Property                                                 |                                             |                                             |                |
| 535                             | Interdepartmental Rents                                                        |                                             |                                             |                |
| 536                             | Other Wastewater Revenues                                                      |                                             |                                             |                |
| Total Other Wastewater Revenues |                                                                                |                                             |                                             | \$ 0           |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

**WASTEWATER OPERATING REVENUE**

| ACCT.<br>NO.<br>(a)                 | DESCRIPTION<br>(b)                        | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c) | YEAR END<br>NUMBER OF<br>CUSTOMERS *<br>(d) | AMOUNTS<br>(e) |
|-------------------------------------|-------------------------------------------|---------------------------------------------|---------------------------------------------|----------------|
| RECLAIMED WATER SALES               |                                           |                                             |                                             |                |
| 540.1                               | Flat Rate Reuse Revenues:                 |                                             |                                             |                |
| 540.2                               | Residential Reuse Revenues                |                                             |                                             | \$             |
| 540.3                               | Commercial Reuse Revenues                 |                                             |                                             |                |
| 540.4                               | Industrial Reuse Revenues                 |                                             |                                             |                |
| 540.5                               | Reuse Revenues From<br>Public Authorities |                                             |                                             |                |
| 540.5                               | Other Revenues                            |                                             |                                             |                |
| 540                                 | Total Flat Rate Reuse Revenues            | 0                                           | 0                                           | \$ 0           |
| 541.1                               | Measured Reuse Revenues:                  |                                             |                                             |                |
| 541.2                               | Residential Reuse Revenues                |                                             |                                             |                |
| 541.3                               | Commercial Reuse Revenues                 |                                             |                                             |                |
| 541.4                               | Industrial Reuse Revenues                 |                                             |                                             |                |
| 541.4                               | Reuse Revenues From<br>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 |                                           |                                             |                                             | \$ 126,241     |

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

S-9(b)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: Sunny Hills Wastewater System / Washington

**YEAR OF REPORT**  
December 31, 2024

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

| ACCT. NO. (a)                     | ACCOUNT NAME (b)                                                      | CURRENT YEAR (c) | .1<br>COLLECTION<br>EXPENSES-<br>OPERATIONS<br>(d) | .2<br>COLLECTION<br>EXPENSES-<br>MAINTENANCE<br>(e) | .3<br>PUMPING<br>EXPENSES-<br>OPERATIONS<br>(f) | .4<br>PUMPING<br>EXPENSES-<br>MAINTENANCE<br>(g) | .5<br>TREATMENT<br>& DISPOSAL<br>EXPENSES -<br>OPERATIONS<br>(h) | .6<br>TREATMENT<br>& DISPOSAL<br>EXPENSES -<br>MAINTENANCE<br>(i) |
|-----------------------------------|-----------------------------------------------------------------------|------------------|----------------------------------------------------|-----------------------------------------------------|-------------------------------------------------|--------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------------------|
| 701                               | Salaries and Wages - Employees                                        | \$ 0             | \$                                                 | \$                                                  | \$                                              | \$                                               | \$                                                               | \$                                                                |
| 703                               | Salaries and Wages - Officers,<br>Directors and Majority Stockholders | 2,800            |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 704                               | Employee Pensions and Benefits                                        | 0                |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 710                               | Purchased Sewage Treatment                                            | 0                |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 711                               | Sludge Removal Expense                                                | 0                |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 715                               | Purchased Power                                                       | 7,551            |                                                    |                                                     |                                                 |                                                  | 7,551                                                            |                                                                   |
| 716                               | Fuel for Power Production                                             | 0                |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 718                               | Chemicals                                                             | 4,880            |                                                    |                                                     |                                                 |                                                  | 4,880                                                            |                                                                   |
| 720                               | Materials and Supplies                                                | 0                |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 731                               | Contractual Services-Engineering                                      | 0                |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 732                               | Contractual Services - Accounting                                     | 0                |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 733                               | Contractual Services - Legal                                          | 40               |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 734                               | Contractual Services - Mgt. Fees                                      | 0                |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 735                               | Contractual Services - Testing                                        | 0                |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 736                               | Contractual Services - Other                                          | 106,488          |                                                    | 42,693                                              |                                                 |                                                  | 42,410                                                           | 1,401                                                             |
| 741                               | Rental of Building/Real Property                                      | 0                |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 742                               | Rental of Equipment                                                   | 0                |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 750                               | Transportation Expenses                                               | 0                |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 756                               | Insurance - Vehicle                                                   | 0                |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 757                               | Insurance - General Liability                                         | 3,087            |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 758                               | Insurance - Workman's Comp.                                           | 0                |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 759                               | Insurance - Other                                                     | 0                |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 760                               | Advertising Expense                                                   | 0                |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 766                               | Regulatory Commission Expenses                                        | 0                |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
|                                   | - Amortization of Rate Case Expense                                   | 0                |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 767                               | Regulatory Commission Exp.-Other                                      | 0                |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 770                               | Bad Debt Expense                                                      | 39               |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 775                               | Miscellaneous Expenses                                                | 2,647            |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| Total Wastewater Utility Expenses |                                                                       | \$ 127,532       | \$ 0                                               | \$ 42,693                                           | \$ 0                                            | \$ 0                                             | \$ 54,841                                                        | \$ 1,401                                                          |

S-10(a)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY: Sunny Hills Wastewater System / Washington

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

| ACCT.<br>NO.<br>(a)               | ACCOUNT NAME<br>(b)                                                   | .7<br>CUSTOMER<br>ACCOUNTS<br>EXPENSE<br>(j) | .8<br>ADMIN. &<br>GENERAL<br>EXPENSES<br>(k) | .9<br>RECLAIMED<br>WATER<br>TREATMENT<br>EXPENSES-<br>OPERATIONS<br>(l) | .10<br>RECLAIMED<br>WATER<br>TREATMENT<br>EXPENSES-<br>MAINTENANCE<br>(m) | .11<br>RECLAIMED<br>WATER<br>DISTRIBUTION<br>EXPENSES-<br>OPERATIONS<br>(n) | .12<br>RECLAIMED<br>WATER<br>DISTRIBUTION<br>EXPENSES-<br>MAINTENANCE<br>(o) |
|-----------------------------------|-----------------------------------------------------------------------|----------------------------------------------|----------------------------------------------|-------------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------------------------------------------------|
| 701                               | Salaries and Wages - Employees                                        | \$                                           | \$                                           | \$                                                                      | \$                                                                        | \$                                                                          | \$                                                                           |
| 703                               | Salaries and Wages - Officers,<br>Directors and Majority Stockholders |                                              | 2,800                                        |                                                                         |                                                                           |                                                                             |                                                                              |
| 704                               | Employee Pensions and Benefits                                        |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 710                               | Purchased Sewage Treatment                                            |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 711                               | Sludge Removal Expense                                                |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 715                               | Purchased Power                                                       |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 716                               | Fuel for Power Purchased                                              |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 718                               | Chemicals                                                             |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 720                               | Materials and Supplies                                                |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 731                               | Contractual Services-Engineering                                      |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 732                               | Contractual Services - Accounting                                     |                                              | 0                                            |                                                                         |                                                                           |                                                                             |                                                                              |
| 733                               | Contractual Services - Legal                                          |                                              | 40                                           |                                                                         |                                                                           |                                                                             |                                                                              |
| 734                               | Contractual Services - Mgt. Fees                                      |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 735                               | Contractual Services - Testing                                        |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 736                               | Contractual Services - Other                                          |                                              | 15,212                                       |                                                                         |                                                                           |                                                                             |                                                                              |
| 741                               | Rental of Building/Real Property                                      | 4,772                                        |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 742                               | Rental of Equipment                                                   |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 750                               | Transportation Expenses                                               |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 756                               | Insurance - Vehicle                                                   |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 757                               | Insurance - General Liability                                         |                                              | 3,087                                        |                                                                         |                                                                           |                                                                             |                                                                              |
| 758                               | Insurance - Workman's Comp.                                           |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 759                               | Insurance - Other                                                     |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 760                               | Advertising Expense                                                   |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 766                               | Regulatory Commission Expenses<br>- Amortization of Rate Case Expense |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 767                               | Regulatory Commission Exp.-Other                                      |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 770                               | Bad Debt Expense                                                      | 39                                           |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 775                               | Miscellaneous Expenses                                                |                                              | 2,647                                        |                                                                         |                                                                           |                                                                             |                                                                              |
| Total Wastewater Utility Expenses |                                                                       | \$ 4,811                                     | \$ 23,786                                    | \$ 0                                                                    | \$ 0                                                                      | \$ 0                                                                        | \$ 0                                                                         |

S-10(b)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

### CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

| WATER METER SIZE<br>(a)                   | TYPE OF WATER METER<br>(b)        | EQUIVALENT FACTOR<br>(c) | NUMBER OF WATER METERS<br>(d) | TOTAL NUMBER OF METER EQUIVALENTS<br>(c x d)<br>(e) |
|-------------------------------------------|-----------------------------------|--------------------------|-------------------------------|-----------------------------------------------------|
| Residential & Commercial                  |                                   | 1.0                      |                               | 0                                                   |
| 5/8"                                      | Displacement                      | 1.0                      | 169                           | 169                                                 |
| 3/4"                                      | Displacement                      | 1.5                      |                               | 0                                                   |
| 1"                                        | Displacement                      | 2.5                      | 1                             | 3                                                   |
| 1 1/2"                                    | Displacement or Turbine           | 5.0                      |                               | 0                                                   |
| 2"                                        | Displacement, Compound or Turbine | 8.0                      |                               | 0                                                   |
| 3"                                        | Displacement                      | 15.0                     |                               | 0                                                   |
| 3"                                        | Compound                          | 16.0                     |                               | 0                                                   |
| 3"                                        | Turbine                           | 17.5                     |                               | 0                                                   |
| 4"                                        | Displacement or Compound          | 25.0                     |                               | 0                                                   |
| 4"                                        | Turbine                           | 30.0                     |                               | 0                                                   |
| 6"                                        | Displacement or Compound          | 50.0                     |                               | 0                                                   |
| 6"                                        | Turbine                           | 62.5                     |                               | 0                                                   |
| 8"                                        | Compound                          | 80.0                     |                               | 0                                                   |
| 8"                                        | Turbine                           | 90.0                     |                               | 0                                                   |
| 10"                                       | Compound                          | 115.0                    |                               | 0                                                   |
| 10"                                       | Turbine                           | 145.0                    |                               | 0                                                   |
| 12"                                       | Turbine                           | 215.0                    |                               | 0                                                   |
| Total Wastewater System Meter Equivalents |                                   |                          |                               | 172                                                 |

### CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

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

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

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

ERC Calculation:

S-11

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT

December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

|                                     |                                           |  |  |
|-------------------------------------|-------------------------------------------|--|--|
| Permitted Capacity                  | 50,000                                    |  |  |
| Basis of Permit Capacity (1)        | AADF                                      |  |  |
| Manufacturer                        | Custom Made                               |  |  |
| Type (2)                            | Activated Sludge<br>Contact Stabilization |  |  |
| Hydraulic Capacity                  | 50,000                                    |  |  |
| Average Daily Flow                  | 14,242                                    |  |  |
| Total Gallons of Wastewater Treated | 5,198,400                                 |  |  |
| Method of Effluent Disposal         | Percolation Ponds                         |  |  |

(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 \_\_\_\_\_



UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

**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 172
2. Maximum number of ERCs\* which can be served 179
3. Present system connection capacity (in ERCs\*) using existing lines 172
4. Future connection capacity (in ERCs\*) upon service area buildout 183
5. Estimated annual increase in ERCs\* 0
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
Replacement of wastewater treatment plant.
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No  
If so, when? N/A
9. Has the utility been required by the DEP or water management district to implement reuse? No  
If so, what are the utility's plans to comply with this requirement? N/A
10. When did the company last file a capacity analysis report with the DEP? Feb 2001
11. If the present system does not meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # FLA010258

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

S-13  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Okaloosa Water System / Okaloosa

**PUMPING AND PURCHASED WATER STATISTICS**

| MONTH<br>(a)      | WATER<br>PURCHASED<br>FOR RESALE<br>( Omit 000's )<br>(b) | FINISHED<br>WATER<br>PUMPED<br>FROM WELLS<br>( Omit 000's )<br>(c) | WATER USED<br>FOR LINE<br>FLUSHING,<br>FIGHTING<br>FIRES, ETC.<br>(d) | TOTAL WATER<br>PUMPED AND<br>PURCHASED<br>( Omit 000's )<br>[ (b)+(c)-(d) ]<br>(e) | WATER SOLD<br>TO<br>CUSTOMERS<br>( Omit 000's )<br>(f) |
|-------------------|-----------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------------------------------------------------|--------------------------------------------------------|
| January           |                                                           | 1,087                                                              | 0                                                                     | 1,087                                                                              | 729                                                    |
| February          |                                                           | 822                                                                | 15                                                                    | 807                                                                                | 592                                                    |
| March             |                                                           | 798                                                                | 31                                                                    | 767                                                                                | 583                                                    |
| April             |                                                           | 849                                                                | 20                                                                    | 829                                                                                | 580                                                    |
| May               |                                                           | 931                                                                | 27                                                                    | 904                                                                                | 609                                                    |
| June              |                                                           | 1,124                                                              | 16                                                                    | 1,109                                                                              | 984                                                    |
| July              |                                                           | 984                                                                | 93                                                                    | 891                                                                                | 601                                                    |
| August            |                                                           | 1,293                                                              | 65                                                                    | 1,228                                                                              | 969                                                    |
| September         |                                                           | 987                                                                | 85                                                                    | 902                                                                                | 669                                                    |
| October           |                                                           | 1,410                                                              | 350                                                                   | 1,060                                                                              | 462                                                    |
| November          |                                                           | 1,128                                                              | 275                                                                   | 853                                                                                | 675                                                    |
| December          |                                                           | 1,285                                                              | 275                                                                   | 1,010                                                                              | 759                                                    |
| Total<br>for Year | 0                                                         | 12,698                                                             | 1,251                                                                 | 11,447                                                                             | 8,212                                                  |

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<br>OF WELL | GALLONS<br>PER DAY<br>FROM SOURCE | TYPE OF<br>SOURCE |
|---------------------------------|---------------------|-----------------------------------|-------------------|
| Well #1                         | 300 GPM             |                                   | Ground            |
| Well #2                         | 300 GPM             |                                   | Ground            |
|                                 |                     |                                   |                   |
|                                 |                     |                                   |                   |
|                                 |                     |                                   |                   |
|                                 |                     |                                   |                   |

W-11  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

*Handwritten signature/initials*

**YEAR OF REPORT**  
December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Okaloosa Water System / Okaloosa

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):

252,000

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

Well meter

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 \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Okaloosa Water System / Okaloosa

### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

| METER SIZE<br>(a)                    | TYPE OF METER<br>(b)              | EQUIVALENT FACTOR<br>(c) | NUMBER OF METERS<br>(d) | TOTAL NUMBER OF METER EQUIVALENTS<br>(c x d)<br>(e) |
|--------------------------------------|-----------------------------------|--------------------------|-------------------------|-----------------------------------------------------|
| All Commercial                       |                                   | 1.0                      |                         |                                                     |
| 5/8"                                 | Displacement                      | 1.0                      | 242                     | 242                                                 |
| 3/4"                                 | Displacement                      | 1.5                      |                         |                                                     |
| 1"                                   | Displacement                      | 2.5                      | 1                       | 3                                                   |
| 1 1/2"                               | Displacement or Turbine           | 5.0                      |                         |                                                     |
| 2"                                   | Displacement, Compound or Turbine | 8.0                      |                         |                                                     |
| 3"                                   | Displacement                      | 15.0                     |                         |                                                     |
| 3"                                   | Compound                          | 16.0                     |                         |                                                     |
| 3"                                   | Turbine                           | 17.5                     |                         |                                                     |
| 4"                                   | Displacement or Compound          | 25.0                     |                         |                                                     |
| 4"                                   | Turbine                           | 30.0                     |                         |                                                     |
| 6"                                   | Displacement or Compound          | 50.0                     |                         |                                                     |
| 6"                                   | Turbine                           | 62.5                     |                         |                                                     |
| 8"                                   | Compound                          | 80.0                     |                         |                                                     |
| 8"                                   | Turbine                           | 90.0                     |                         |                                                     |
| 10"                                  | Compound                          | 115.0                    |                         |                                                     |
| 10"                                  | Turbine                           | 145.0                    |                         |                                                     |
| 12"                                  | Turbine                           | 215.0                    |                         |                                                     |
| Total Water System Meter Equivalents |                                   |                          |                         | 245                                                 |

### 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 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:  

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

ERC Calculation:

W-13  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Okaloosa Water System / Okaloosa

### 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. 720
2. Maximum number of ERCs \* which can be served. 720
3. Present system connection capacity (in ERCs \*) using existing lines. 244.5
4. Future connection capacity (in ERCs \*) upon service area buildout. 720
5. Estimated annual increase in ERCs \*. 1
6. Is the utility required to have fire flow capacity? Yes  
If so, how much capacity is required? 500 gpm
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
N/A
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system **does not** meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # 146-4068
12. Water Management District Consumptive Use Permit # 7062-2
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Seminole Water System / Leon

**SCHEDULE OF YEAR END WATER RATE BASE**

| ACCT.<br>NO.<br>(a)                                                | ACCOUNT NAME<br>(b)                                                         | REFERENCE<br>PAGE<br>(c) | WATER<br>UTILITY<br>(d) |
|--------------------------------------------------------------------|-----------------------------------------------------------------------------|--------------------------|-------------------------|
| 101                                                                | Utility Plant In Service                                                    | W-4(b)                   | \$ 987,472              |
|                                                                    | Less:                                                                       |                          |                         |
|                                                                    | Nonused and Useful Plant (1)                                                |                          | -                       |
| 108                                                                | Accumulated Depreciation                                                    | W-6(b)                   | (129,994)               |
| 110                                                                | Accumulated Amortization                                                    | F-8                      | 1,013                   |
| 271                                                                | Contributions in Aid of Construction                                        | W-7                      | -                       |
| 252                                                                | Advances for Construction                                                   | F-20                     |                         |
| Subtotal                                                           |                                                                             |                          | \$ 858,491              |
| 272                                                                | Add:<br>Accumulated Amortization of<br>Contributions in Aid of Construction | W-8(a)                   | \$ 0                    |
| Subtotal                                                           |                                                                             |                          | \$ 858,491              |
| 114                                                                | Plus or Minus:<br>Acquisition Adjustments (2)                               | F-7                      | 0                       |
| 115                                                                | Accumulated Amortization of Acquisition Adjustments (2)                     | F-7                      | 0                       |
|                                                                    | Working Capital Allowance (3)                                               |                          | 38,395                  |
|                                                                    | Other (Specify):                                                            |                          |                         |
|                                                                    |                                                                             |                          |                         |
|                                                                    |                                                                             |                          |                         |
| WATER RATE BASE                                                    |                                                                             |                          | \$ 896,886              |
| WATER OPERATING INCOME                                             |                                                                             | W-3                      | \$ (21,897)             |
| ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base) |                                                                             |                          | -2.44%                  |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Seminole Water System / Leon

**WATER OPERATING STATEMENT**

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                  | REFERENCE<br>PAGE<br>(c) | CURRENT<br>YEAR<br>(d) |
|---------------------|------------------------------------------------------|--------------------------|------------------------|
|                     | UTILITY OPERATING INCOME                             |                          |                        |
| 400                 | Operating Revenues                                   | W-9                      | \$ 343,678             |
| 469                 | Less: Guaranteed Revenue and AFPI                    | W-9                      | 0                      |
|                     | Net Operating Revenues                               |                          | \$ 343,678             |
| 401                 | Operating Expenses                                   | W-10(a)                  | \$ 307,161             |
| 403                 | Depreciation Expense                                 | W-6(a)                   | 30,750                 |
|                     | Less: Amortization of CIAC                           | W-8(a)                   | 0                      |
|                     | Net Depreciation Expense                             |                          | \$ 30,750              |
| 406                 | Amortization of Utility Plant Acquisition Adjustment | F-7                      |                        |
| 407                 | Amortization Expense (Other than CIAC)               | F-8                      | 114                    |
| 408.10              | Taxes Other Than Income                              |                          | 15,466                 |
|                     | Utility Regulatory Assessment Fee                    |                          | 12,085                 |
| 408.11              | Property Taxes                                       |                          |                        |
| 408.12              | Payroll Taxes                                        |                          |                        |
| 408.13              | Other Taxes and Licenses                             |                          |                        |
| 408                 | Total Taxes Other Than Income                        |                          | \$ 27,550              |
| 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                           |                          | \$ 365,575             |
|                     | Utility Operating Income                             |                          | \$ (21,897)            |
| 469                 | Add Back:                                            |                          |                        |
|                     | Guaranteed Revenue (and AFPI)                        | W-9                      | \$ 0                   |
| 413                 | Income From Utility Plant Leased to Others           |                          |                        |
| 414                 | Gains (losses) From Disposition of Utility Property  |                          |                        |
| 420                 | Allowance for Funds Used During Construction         |                          |                        |
|                     | Total Utility Operating Income                       |                          | \$ (21,897)            |

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** Florida Community Water Systems, Inc.

**Seminole Water System / Leon**

**SYSTEM NAME / COUNTY :**

**WATER UTILITY PLANT ACCOUNTS**

| ACCT.<br>NO.<br>(a)      | ACCOUNT NAME<br>(b)                    | PREVIOUS<br>YEAR<br>(c) | ADDITIONS<br>(d) | RETIREMENTS<br>(e) | CURRENT<br>YEAR<br>(f) |
|--------------------------|----------------------------------------|-------------------------|------------------|--------------------|------------------------|
|                          |                                        | \$ 4,277                | \$               | \$                 | \$ 4,277               |
| 301                      | Organization                           | 267                     |                  |                    | 267                    |
| 302                      | Franchises                             | 3,582                   |                  |                    | 3,582                  |
| 303                      | Land and Land Rights                   | 55,188                  |                  |                    | 55,188                 |
| 304                      | Structures and Improvements            | 0                       |                  |                    | 0                      |
| 305                      | Collecting and Impounding Reservoirs   | 0                       |                  |                    | 0                      |
| 306                      | Lake, River and Other Intakes          | 57,072                  |                  |                    | 57,072                 |
| 307                      | Wells and Springs                      | 0                       |                  |                    | 0                      |
| 308                      | Infiltration Galleries and Tunnels     | 8,451                   |                  |                    | 8,451                  |
| 309                      | Supply Mains                           | 15,182                  | 790              |                    | 15,971                 |
| 310                      | Power Generation Equipment             | 72,587                  | 558              |                    | 73,145                 |
| 311                      | Pumping Equipment                      | 83,022                  | 1,450            | (1,088)            | 83,384                 |
| 320                      | Water Treatment Equipment              | 324,541                 | 0                | 0                  | 324,541                |
| 330                      | Distribution Reservoirs and Standpipes | 216,027                 | 20,029           | 0                  | 236,056                |
| 331                      | Transmission and Distribution Mains    | 39,101                  | 8,725            | 0                  | 47,826                 |
| 333                      | Services                               | 54,848                  | 835              | (626)              | 55,057                 |
| 334                      | Meters and Meter Installations         | 12,918                  |                  |                    | 12,918                 |
| 335                      | Hydrants                               | 1,458                   |                  |                    | 1,458                  |
| 336                      | Backflow Prevention Devices            | 5,219                   |                  |                    | 5,219                  |
| 339                      | Other Plant Miscellaneous Equipment    | 0                       |                  |                    | 0                      |
| 340                      | Office Furniture and Equipment         | 0                       |                  |                    | 0                      |
| 341                      | Transportation Equipment               | 7                       |                  |                    | 7                      |
| 342                      | Stores Equipment                       | 757                     |                  |                    | 757                    |
| 343                      | Tools, Shop and Garage Equipment       | 0                       |                  |                    | 0                      |
| 344                      | Laboratory Equipment                   | 348                     |                  |                    | 348                    |
| 345                      | Power Operated Equipment               | 437                     |                  |                    | 437                    |
| 346                      | Communication Equipment                | 453                     |                  |                    | 453                    |
| 347                      | Miscellaneous Equipment                | 1,056                   |                  |                    | 1,056                  |
| 348                      | Other Tangible Plant                   |                         |                  |                    |                        |
| <b>TOTAL WATER PLANT</b> |                                        | <b>\$ 956,799</b>       | <b>\$ 32,388</b> | <b>\$ (1,714)</b>  | <b>\$ 987,472</b>      |

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

W-4(a)  
GROUP \_\_\_\_\_



**YEAR OF REPORT**  
December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Seminole Water System / Leon

**WATER UTILITY PLANT MATRIX**

| ACCT. NO.         | ACCOUNT NAME (b)                       | CURRENT YEAR (c) | .1<br>INTANGIBLE PLANT (d) | .2<br>SOURCE OF SUPPLY AND PUMPING PLANT (e) | .3<br>WATER TREATMENT PLANT (f) | .4<br>TRANSMISSION AND DISTRIBUTION PLANT (g) | .5<br>GENERAL PLANT (h) |
|-------------------|----------------------------------------|------------------|----------------------------|----------------------------------------------|---------------------------------|-----------------------------------------------|-------------------------|
| 301               | Organization                           | \$ 4,277         | \$ 4,277                   | \$                                           | \$                              | \$                                            | \$                      |
| 302               | Franchises                             | 267              | 267                        |                                              |                                 |                                               |                         |
| 303               | Land and Land Rights                   | 3,582            |                            | 3,582                                        |                                 |                                               |                         |
| 304               | Structures and Improvements            | 55,188           |                            |                                              | 55,188                          |                                               |                         |
| 305               | Collecting and Impounding Reservoirs   | 0                |                            | 0                                            |                                 |                                               |                         |
| 306               | Lake, River and Other Intakes          | 0                |                            | 0                                            |                                 |                                               |                         |
| 307               | Wells and Springs                      | 57,072           |                            | 57,072                                       |                                 |                                               |                         |
| 308               | Infiltration Galleries and Tunnels     | 0                |                            | 0                                            |                                 |                                               |                         |
| 309               | Supply Mains                           | 8,451            |                            | 8,451                                        |                                 |                                               |                         |
| 310               | Power Generation Equipment             | 15,971           |                            | 15,971                                       |                                 |                                               |                         |
| 311               | Pumping Equipment                      | 73,145           |                            | 73,145                                       |                                 |                                               |                         |
| 320               | Water Treatment Equipment              | 83,384           |                            |                                              | 83,384                          |                                               |                         |
| 330               | Distribution Reservoirs and Standpipes | 324,541          |                            |                                              |                                 | 324,541                                       |                         |
| 331               | Transmission and Distribution Mains    | 236,056          |                            |                                              |                                 | 236,056                                       |                         |
| 333               | Services                               | 47,826           |                            |                                              |                                 | 47,826                                        |                         |
| 334               | Meters and Meter Installations         | 55,057           |                            |                                              |                                 | 55,057                                        |                         |
| 335               | Hydrants                               | 12,918           |                            |                                              |                                 | 12,918                                        |                         |
| 336               | Backflow Prevention Devices            | 1,458            |                            |                                              |                                 | 1,458                                         |                         |
| 339               | Other Plant Miscellaneous Equipment    | 5,219            |                            |                                              |                                 | 5,219                                         |                         |
| 340               | Office Furniture and Equipment         | 0                |                            |                                              |                                 |                                               | 0                       |
| 341               | Transportation Equipment               | 0                |                            |                                              |                                 |                                               | 0                       |
| 342               | Stores Equipment                       | 7                |                            |                                              |                                 |                                               | 7                       |
| 343               | Tools, Shop and Garage Equipment       | 757              |                            |                                              |                                 |                                               | 757                     |
| 344               | Laboratory Equipment                   | 0                |                            |                                              |                                 |                                               | 0                       |
| 345               | Power Operated Equipment               | 348              |                            |                                              |                                 |                                               | 348                     |
| 346               | Communication Equipment                | 437              |                            |                                              |                                 |                                               | 437                     |
| 347               | Miscellaneous Equipment                | 453              |                            |                                              |                                 |                                               | 453                     |
| 348               | Other Tangible Plant                   | 1,056            |                            |                                              |                                 |                                               | 1,056                   |
| TOTAL WATER PLANT |                                        | \$ 987,472       | \$ 4,544                   | \$ 158,222                                   | \$ 138,572                      | \$ 683,076                                    | \$ 3,058                |

W-4(b)

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Seminole Water System / Leon

**BASIS FOR WATER DEPRECIATION CHARGES**

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

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

W-5  
GROUP \_\_\_\_\_

UTILITY NAME:

North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY :

Seminole Water System / Leon

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

| ACCT.<br>NO.<br>(a)                  | ACCOUNT NAME<br>(b)                    | BALANCE<br>AT BEGINNING<br>OF YEAR<br>(c) | ACCUALS<br>(d) | OTHER<br>CREDITS *<br>(e) | TOTAL<br>CREDITS<br>(d + e)<br>(f) |
|--------------------------------------|----------------------------------------|-------------------------------------------|----------------|---------------------------|------------------------------------|
| 304                                  | Structures and Improvements            | \$ 11,806                                 | \$ 1,725       | \$                        | \$ 1,725                           |
| 305                                  | Collecting and Impounding Reservoirs   | 0                                         |                |                           | 0                                  |
| 306                                  | Lake, River and Other Intakes          | 0                                         |                |                           | 0                                  |
| 307                                  | Wells and Springs                      | 8,598                                     | 1,902          |                           | 1,902                              |
| 308                                  | Infiltration Galleries and Tunnels     | 0                                         | 0              |                           | 0                                  |
| 309                                  | Supply Mains                           | 1,348                                     | 241            |                           | 241                                |
| 310                                  | Power Generation Equipment             | 5,886                                     | 761            |                           | 761                                |
| 311                                  | Pumping Equipment                      | (3,894)                                   | 3,644          |                           | 3,644                              |
| 320                                  | Water Treatment Equipment              | 21,232                                    | 3,792          |                           | 3,792                              |
| 330                                  | Distribution Reservoirs and Standpipes | 5,896                                     | 8,771          |                           | 8,771                              |
| 331                                  | Transmission and Distribution Mains    | 33,168                                    | 5,291          |                           | 5,291                              |
| 333                                  | Services                               | 1,604                                     | 1,020          |                           | 1,020                              |
| 334                                  | Meters and Meter Installations         | 8,545                                     | 2,748          |                           | 2,748                              |
| 335                                  | Hydrants                               | 2,273                                     | 287            |                           | 287                                |
| 336                                  | Backflow Prevention Devices            | 770                                       | 97             |                           | 97                                 |
| 339                                  | Other Plant Miscellaneous Equipment    | 1,653                                     | 209            |                           | 209                                |
| 340                                  | Office Furniture and Equipment         | 0                                         | 0              |                           | 0                                  |
| 341                                  | Transportation Equipment               | 0                                         |                |                           | 0                                  |
| 342                                  | Stores Equipment                       | 4                                         | 0              |                           | 0                                  |
| 343                                  | Tools, Shop and Garage Equipment       | 375                                       | 47             |                           | 47                                 |
| 344                                  | Laboratory Equipment                   | 0                                         | 0              |                           | 0                                  |
| 345                                  | Power Operated Equipment               | 276                                       | 35             |                           | 35                                 |
| 346                                  | Communication Equipment                | 346                                       | 44             |                           | 44                                 |
| 347                                  | Miscellaneous Equipment                | 239                                       | 30             |                           | 30                                 |
| 348                                  | Other Tangible Plant                   | 836                                       | 106            |                           | 106                                |
| TOTAL WATER ACCUMULATED DEPRECIATION |                                        | \$ 100,959                                | 30,750         | 0                         | 30,750                             |

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

W-6(a)  
GROUP

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :

Seminole Water System / Leon

YEAR OF REPORT  
December 31, 2024

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

| ACCT.<br>NO.<br>(a)                  | ACCOUNT NAME<br>(b)                    | PLANT<br>RETIRED<br>(g) | SALVAGE AND<br>INSURANCE<br>(h) | COST OF<br>REMOVAL<br>AND OTHER<br>CHARGES<br>(i) | TOTAL<br>CHARGES<br>(g-h+i)<br>(j) | BALANCE AT<br>END OF YEAR<br>(c+f-j)<br>(k) |
|--------------------------------------|----------------------------------------|-------------------------|---------------------------------|---------------------------------------------------|------------------------------------|---------------------------------------------|
| 304                                  | Structures and Improvements            | \$                      | \$                              | \$                                                | \$                                 | \$ 13,531                                   |
| 305                                  | Collecting and Impounding Reservoirs   |                         |                                 |                                                   |                                    | 0                                           |
| 306                                  | Lake, River and Other Intakes          |                         |                                 |                                                   |                                    | 0                                           |
| 307                                  | Wells and Springs                      |                         |                                 |                                                   |                                    | 10,501                                      |
| 308                                  | Infiltration Galleries and Tunnels     |                         |                                 |                                                   |                                    | 0                                           |
| 309                                  | Supply Mains                           |                         |                                 |                                                   |                                    | 1,590                                       |
| 310                                  | Power Generation Equipment             |                         |                                 |                                                   |                                    | 6,646                                       |
| 311                                  | Pumping Equipment                      |                         |                                 |                                                   |                                    | (249)                                       |
| 320                                  | Water Treatment Equipment              | 1,088                   |                                 |                                                   | 1,088                              | 23,936                                      |
| 330                                  | Distribution Reservoirs and Standpipes |                         |                                 |                                                   |                                    | 14,667                                      |
| 331                                  | Transmission and Distribution Mains    |                         |                                 |                                                   |                                    | 38,459                                      |
| 333                                  | Services                               |                         |                                 |                                                   |                                    | 2,623                                       |
| 334                                  | Meters and Meter Installations         | 626                     |                                 |                                                   | 626                                | 10,666                                      |
| 335                                  | Hydrants                               |                         |                                 |                                                   |                                    | 2,560                                       |
| 336                                  | Backflow Prevention Devices            |                         |                                 |                                                   |                                    | 867                                         |
| 339                                  | Other Plant Miscellaneous Equipment    |                         |                                 |                                                   |                                    | 1,861                                       |
| 340                                  | Office Furniture and Equipment         |                         |                                 |                                                   |                                    | 0                                           |
| 341                                  | Transportation Equipment               |                         |                                 |                                                   |                                    | 0                                           |
| 342                                  | Stores Equipment                       |                         |                                 |                                                   |                                    | 4                                           |
| 343                                  | Tools, Shop and Garage Equipment       |                         |                                 |                                                   |                                    | 422                                         |
| 344                                  | Laboratory Equipment                   |                         |                                 |                                                   |                                    | 0                                           |
| 345                                  | Power Operated Equipment               |                         |                                 |                                                   |                                    | 311                                         |
| 346                                  | Communication Equipment                |                         |                                 |                                                   |                                    | 389                                         |
| 347                                  | Miscellaneous Equipment                |                         |                                 |                                                   |                                    | 269                                         |
| 348                                  | Other Tangible Plant                   |                         |                                 |                                                   |                                    | 941                                         |
| TOTAL WATER ACCUMULATED DEPRECIATION |                                        | \$ 1,714                | \$ 0                            | \$ 0                                              | \$ 1,714                           | \$ 129,994                                  |

W-6(b)  
GROUP

Use ( ) to denote reversal entries.

YEAR OF REPORT  
December 31, 2024

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

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

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

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Seminole Water System / Leon

**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<br>(a) | NUMBER OF<br>CONNECTIONS<br>(b) | CHARGE PER<br>CONNECTION<br>(c) | AMOUNT<br>(d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
|                              |                                 |                                 | \$ 0          |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
| Total Credits                |                                 |                                 | \$ 0          |

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

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

**YEAR OF REPORT**  
December 31, 2024

**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**

| WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR                                                                                                                          |                                                                                                                                                                         |                                                                                                                                                                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>DESCRIPTION<br/>(a)</b>                                                                                                                                                   | <b>INDICATE<br/>CASH OR<br/>PROPERTY<br/>(b)</b>                                                                                                                        | <b>AMOUNT<br/>(c)</b>                                                                                                                                                      |
| NONE _____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____ | _____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____ | \$ _____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____ |
| Total Credits                                                                                                                                                                |                                                                                                                                                                         | \$ _____ 0                                                                                                                                                                 |

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Seminole Water System / Leon

**WATER OPERATING REVENUE**

| ACCT.<br>NO.<br>(a)            | DESCRIPTION<br>(b)                                                                                      | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c) | YEAR END<br>NUMBER OF<br>CUSTOMERS<br>(d) | AMOUNT<br>(e) |
|--------------------------------|---------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------------------|---------------|
| 460                            | Water Sales:<br>Unmetered Water Revenue                                                                 |                                             |                                           | \$            |
| 461.1                          | Metered Water Revenue:<br>Sales to Residential Customers                                                | 691                                         | 689                                       | 331,637       |
| 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            |                                                                                                         | 691                                         | 689                                       | \$ 331,637    |
| 462.1                          | Fire Protection Revenue:<br>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              |                                                                                                         | 691                                         | 689                                       | \$ 331,637    |
| 469                            | Other Water Revenues:<br>Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI) |                                             |                                           | \$            |
| 470                            | Forfeited Discounts                                                                                     |                                             |                                           | 12,041        |
| 471                            | Miscellaneous Service Revenues                                                                          |                                             |                                           |               |
| 472                            | Rents From Water Property                                                                               |                                             |                                           |               |
| 473                            | Interdepartmental Rents                                                                                 |                                             |                                           |               |
| 474                            | Other Water Revenues                                                                                    |                                             |                                           |               |
| Total Other Water Revenues     |                                                                                                         |                                             |                                           | \$ 12,041     |
| Total Water Operating Revenues |                                                                                                         |                                             |                                           | \$ 343,678    |

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



UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Seminole Water System / Leon

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

| ACCT.<br>NO.<br>(a)          | ACCOUNT NAME<br>(b)                                                   | CURRENT<br>YEAR<br>(c) | .1<br>SOURCE OF<br>SUPPLY AND<br>EXPENSES -<br>OPERATIONS<br>(d) | .2<br>SOURCE OF<br>SUPPLY AND<br>EXPENSES -<br>MAINTENANCE<br>(e) |
|------------------------------|-----------------------------------------------------------------------|------------------------|------------------------------------------------------------------|-------------------------------------------------------------------|
| 601                          | Salaries and Wages - Employees                                        | \$ 0                   | \$                                                               | \$                                                                |
| 603                          | Salaries and Wages - Officers,<br>Directors and Majority Stockholders | 20,000                 |                                                                  |                                                                   |
| 604                          | Employee Pensions and Benefits                                        | 0                      |                                                                  |                                                                   |
| 610                          | Purchased Water                                                       | 581                    | 581                                                              |                                                                   |
| 615                          | Purchased Power                                                       | 12,401                 | 12,401                                                           |                                                                   |
| 616                          | Fuel for Power Production                                             | 0                      |                                                                  |                                                                   |
| 618                          | Chemicals                                                             | 2,064                  | 2,064                                                            |                                                                   |
| 620                          | Materials and Supplies                                                | 0                      |                                                                  |                                                                   |
| 631                          | Contractual Services-Engineering                                      | 0                      |                                                                  |                                                                   |
| 632                          | Contractual Services - Accounting                                     | 498                    |                                                                  |                                                                   |
| 633                          | Contractual Services - Legal                                          | 169                    |                                                                  |                                                                   |
| 634                          | Contractual Services - Mgt. Fees                                      | 0                      |                                                                  |                                                                   |
| 635                          | Contractual Services - Testing                                        | 1,663                  | 1,663                                                            |                                                                   |
| 636                          | Contractual Services - Other                                          | 248,990                | 3,409                                                            | 3,409                                                             |
| 641                          | Rental of Building/Real Property                                      | 0                      |                                                                  |                                                                   |
| 642                          | Rental of Equipment                                                   | 0                      |                                                                  |                                                                   |
| 650                          | Transportation Expenses                                               | 0                      |                                                                  |                                                                   |
| 656                          | Insurance - Vehicle                                                   | 0                      |                                                                  |                                                                   |
| 657                          | Insurance - General Liability                                         | 4,175                  |                                                                  |                                                                   |
| 658                          | Insurance - Workman's Comp.                                           | 0                      |                                                                  |                                                                   |
| 659                          | Insurance - Other                                                     | 0                      |                                                                  |                                                                   |
| 660                          | Advertising Expense                                                   | 0                      |                                                                  |                                                                   |
| 666                          | Regulatory Commission Expenses<br>- Amortization of Rate Case Expense | 0                      |                                                                  |                                                                   |
| 667                          | Regulatory Commission Exp.-Other                                      | 0                      |                                                                  |                                                                   |
| 668                          | Water Resource Conservation Exp.                                      | 3,929                  |                                                                  |                                                                   |
| 670                          | Bad Debt Expense                                                      | 0                      |                                                                  |                                                                   |
| 675                          | Miscellaneous Expenses                                                | 12,691                 |                                                                  |                                                                   |
| Total Water Utility Expenses |                                                                       | \$ 307,161             | \$ 20,118                                                        | \$ 3,409                                                          |

W-10(a)

GROUP \_\_\_\_\_

**YEAR OF REPORT**  
December 31, 2024

## WATER UTILITY EXPENSE ACCOUNT MATRIX

| .3<br>WATER<br>TREATMENT<br>EXPENSES -<br>OPERATIONS<br>(f) | .4<br>WATER<br>TREATMENT<br>EXPENSES -<br>MAINTENANCE<br>(g) | .5<br>TRANSMISSION<br>& DISTRIBUTION<br>EXPENSES -<br>OPERATIONS<br>(h) | .6<br>TRANSMISSION<br>& DISTRIBUTION<br>EXPENSES -<br>MAINTENANCE<br>(i) | .7<br>CUSTOMER<br>ACCOUNTS<br>EXPENSE<br>(j) | .8<br>ADMIN. &<br>GENERAL<br>EXPENSES<br>(k) |
|-------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------------------------------------------------|----------------------------------------------|----------------------------------------------|
| \$ _____                                                    | \$ _____                                                     | \$ _____                                                                | \$ _____                                                                 | \$ _____                                     | \$ _____                                     |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 20,000                                       |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 498                                          |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 169                                          |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| 81,002                                                      | 0                                                            | 70,388                                                                  | 9,848                                                                    | 25,003                                       | 55,931                                       |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 4,175                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | 3,929                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 12,691                                       |
| \$ 81,002                                                   | \$ 0                                                         | \$ 70,388                                                               | \$ 9,848                                                                 | \$ 28,932                                    | \$ 93,464                                    |

W-10(b)  
GROUP

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Seminole Water System / Leon

**PUMPING AND PURCHASED WATER STATISTICS**

| MONTH<br>(a)      | WATER<br>PURCHASED<br>FOR RESALE<br>( Omit 000's )<br>(b) | FINISHED<br>WATER<br>PUMPED<br>FROM WELLS<br>( Omit 000's )<br>(c) | WATER USED<br>FOR LINE<br>FLUSHING,<br>FIGHTING<br>FIRES, ETC.<br>(d) | TOTAL WATER<br>PUMPED AND<br>PURCHASED<br>( Omit 000's )<br>[ (b)+(c)-(d) ]<br>(e) | WATER SOLD<br>TO<br>CUSTOMERS<br>( Omit 000's )<br>(f) |
|-------------------|-----------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------------------------------------------------|--------------------------------------------------------|
| January           | 85                                                        | 3,039                                                              | 7                                                                     | 3,116                                                                              | 2,842                                                  |
| February          |                                                           | 2,606                                                              | 15                                                                    | 2,591                                                                              | 2,141                                                  |
| March             |                                                           | 2,869                                                              | 6                                                                     | 2,863                                                                              | 2,780                                                  |
| April             |                                                           | 3,144                                                              | 5                                                                     | 3,139                                                                              | 2,954                                                  |
| May               |                                                           | 3,355                                                              | 131                                                                   | 3,224                                                                              | 3,200                                                  |
| June              |                                                           | 3,662                                                              | 33                                                                    | 3,629                                                                              | 3,224                                                  |
| July              |                                                           | 3,124                                                              | 24                                                                    | 3,100                                                                              | 2,667                                                  |
| August            |                                                           | 3,232                                                              | 6                                                                     | 3,226                                                                              | 3,433                                                  |
| September         |                                                           | 2,938                                                              | 49                                                                    | 2,888                                                                              | 2,561                                                  |
| October           |                                                           | 3,120                                                              | 8                                                                     | 3,112                                                                              | 2,850                                                  |
| November          |                                                           | 2,994                                                              | 13                                                                    | 2,981                                                                              | 3,065                                                  |
| December          |                                                           | 2,950                                                              | 9                                                                     | 2,941                                                                              | 2,677                                                  |
| Total<br>for Year | 85                                                        | 37,033                                                             | 307                                                                   | 36,811                                                                             | 34,394                                                 |

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<br>OF WELL | GALLONS<br>PER DAY<br>FROM SOURCE | TYPE OF<br>SOURCE |
|---------------------------------|---------------------|-----------------------------------|-------------------|
| BREWSTERS                       | 125 GPM             | 180,000 GPD                       | DEEP WELL         |
| BUCKLAKE                        | 110 GPM             | 158,400 GPD                       | DEEP WELL         |
| MEADOW HILLS                    | 110 GPM             | 158,400 GPD                       | DEEP WELL         |
| NORTH LAKE MEADOWS              | 110 GPM             | 158,400 GPD                       | DEEP WELL         |
| PLANTATION ESTATES              | 440 GPM             | 633,000 GPD                       | DEEP WELL         |
| SEDGEFIELD                      | 160 GPM             | 230,400 GPD                       | DEEP WELL         |

W-11

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME:

Seminole Waterworks, Inc.

**YEAR OF REPORT**

December 31, 2022

SYSTEM NAME / COUNTY :

Brewsters / Leon

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):

158,400

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):

Manufacturer:

**FILTRATION**

Type and size of area:

Pressure (in square feet):

Manufacturer:

Gravity (in GPM/square feet):

Manufacturer:

UTILITY NAME:

Seminole Waterworks, Inc.

**YEAR OF REPORT**

December 31, 2022

SYSTEM NAME / COUNTY :

Bucklake - Leon

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):

83,000

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):

Manufacturer:

**FILTRATION**

Type and size of area:

Pressure (in square feet):

Manufacturer:

Gravity (in GPM/square feet):

Manufacturer:

UTILITY NAME:

Seminole Waterworks, Inc.

**YEAR OF REPORT**

December 31, 2022

SYSTEM NAME / COUNTY :

Meadow Hills / Leon

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):

153,000

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):

Manufacturer:

#### FILTRATION

Type and size of area:

Pressure (in square feet):

Manufacturer:

Gravity (in GPM/square feet):

Manufacturer:

UTILITY NAME:

Seminole Waterworks, Inc.

**YEAR OF REPORT**

December 31, 2022

SYSTEM NAME / COUNTY :

North Lake Meadows

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):

80,000

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):

Manufacturer:

**FILTRATION**

Type and size of area:

Pressure (in square feet):

Manufacturer:

Gravity (in GPM/square feet):

Manufacturer:

UTILITY NAME:

Seminole Waterworks, Inc.

**YEAR OF REPORT**

December 31, 2022

SYSTEM NAME / COUNTY :

Plantation Estates / Leon

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):

140,000

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):

Manufacturer:

#### FILTRATION

Type and size of area:

Pressure (in square feet):

Manufacturer:

Gravity (in GPM/square feet):

Manufacturer:



UTILITY NAME:

Seminole Waterworks, Inc.

**YEAR OF REPORT**

December 31, 2019

SYSTEM NAME / COUNTY :

Sedgefield / Leon

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):

140,000

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):

Manufacturer:

**FILTRATION**

Type and size of area:

Pressure (in square feet):

Manufacturer:

Gravity (in GPM/square feet):

Manufacturer:

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Seminole Water System / Leon

### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

| METER SIZE<br>(a)                    | TYPE OF METER<br>(b)              | EQUIVALENT FACTOR<br>(c) | NUMBER OF METERS<br>(d) | TOTAL NUMBER OF METER EQUIVALENTS<br>(c x d)<br>(e) |
|--------------------------------------|-----------------------------------|--------------------------|-------------------------|-----------------------------------------------------|
| All Commercial                       |                                   | 1.0                      |                         |                                                     |
| 5/8"                                 | Displacement                      | 1.0                      | 689                     | 689                                                 |
| 3/4"                                 | Displacement                      | 1.5                      |                         |                                                     |
| 1"                                   | Displacement                      | 2.5                      |                         |                                                     |
| 1 1/2"                               | Displacement or Turbine           | 5.0                      |                         |                                                     |
| 2"                                   | Displacement, Compound or Turbine | 8.0                      |                         |                                                     |
| 3"                                   | Displacement                      | 15.0                     |                         |                                                     |
| 3"                                   | Compound                          | 16.0                     |                         |                                                     |
| 3"                                   | Turbine                           | 17.5                     |                         |                                                     |
| 4"                                   | Displacement or Compound          | 25.0                     |                         |                                                     |
| 4"                                   | Turbine                           | 30.0                     |                         |                                                     |
| 6"                                   | Displacement or Compound          | 50.0                     |                         |                                                     |
| 6"                                   | Turbine                           | 62.5                     |                         |                                                     |
| 8"                                   | Compound                          | 80.0                     |                         |                                                     |
| 8"                                   | Turbine                           | 90.0                     |                         |                                                     |
| 10"                                  | Compound                          | 115.0                    |                         |                                                     |
| 10"                                  | Turbine                           | 145.0                    |                         |                                                     |
| 12"                                  | Turbine                           | 215.0                    |                         |                                                     |
| Total Water System Meter Equivalents |                                   |                          |                         | 689                                                 |

### 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 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:  

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

ERC Calculation:

W-13  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Seminole Water System / Leon

**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. 706
2. Maximum number of ERCs \* which can be served. 706
3. Present system connection capacity (in ERCs \*) using existing lines. 689
4. Future connection capacity (in ERCs \*) upon service area buildout. 706
5. Estimated annual increase in ERCs \*. 1
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? No
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
N/A
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system **does not** meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - 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 # 1370898 / 1374008 1370461 / 1374049 / 1374054 / 1370598
12. Water Management District Consumptive Use Permit # 107391 / 107389 / 107394 / 107392 / 107393 / 107390
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

W-14  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**

December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

**SCHEDULE OF YEAR END WATER RATE BASE**

| ACCT.<br>NO.<br>(a)                                                | ACCOUNT NAME<br>(b)                                                         | REFERENCE<br>PAGE<br>(c) | WATER<br>UTILITY<br>(d) |
|--------------------------------------------------------------------|-----------------------------------------------------------------------------|--------------------------|-------------------------|
| 101                                                                | Utility Plant In Service                                                    | W-4(b)                   | \$ 5,169,390            |
|                                                                    | Less:                                                                       |                          |                         |
|                                                                    | Nonused and Useful Plant (1)                                                |                          |                         |
| 108                                                                | Accumulated Depreciation                                                    | W-6(b)                   | 2,591,189               |
| 110                                                                | Accumulated Amortization                                                    | F-8                      | 4,853                   |
| 271                                                                | Contributions in Aid of Construction                                        | W-7                      | 1,387,324               |
| 252                                                                | Advances for Construction                                                   | F-20                     |                         |
| Subtotal                                                           |                                                                             |                          | \$ 1,186,024            |
| 272                                                                | Add:<br>Accumulated Amortization of<br>Contributions in Aid of Construction | W-8(a)                   | \$ 426,233              |
| Subtotal                                                           |                                                                             |                          | \$ 1,612,257            |
|                                                                    | Plus or Minus:                                                              |                          |                         |
| 114                                                                | Acquisition Adjustments (2)                                                 | F-7                      | (1,538,571)             |
| 115                                                                | Accumulated Amortization of Acquisition Adjustments (2)                     | F-7                      | 1,257,983               |
|                                                                    | Working Capital Allowance (3)                                               |                          | 40,376                  |
|                                                                    | Other (Specify):                                                            |                          |                         |
|                                                                    |                                                                             |                          |                         |
|                                                                    |                                                                             |                          |                         |
| WATER RATE BASE                                                    |                                                                             |                          | \$ 1,372,045            |
| WATER OPERATING INCOME                                             |                                                                             | W-3                      | \$ 358,428              |
| ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base) |                                                                             |                          | 26.12%                  |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

**WATER OPERATING STATEMENT**

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                                          | REFERENCE<br>PAGE<br>(c) | CURRENT<br>YEAR<br>(d) |
|---------------------|--------------------------------------------------------------|--------------------------|------------------------|
|                     | UTILITY OPERATING INCOME                                     |                          |                        |
| 400                 | Operating Revenues                                           | W-9                      | \$ 871,391             |
| 469                 | Less: Guaranteed Revenue and AFPI                            | W-9                      | 27,976                 |
|                     | Net Operating Revenues                                       |                          | \$ 843,415             |
| 401                 | Operating Expenses                                           | W-10(a)                  | \$ 323,011             |
| 403                 | Depreciation Expense                                         | W-6(a)                   | 137,647                |
|                     | Less: Amortization of CIAC                                   | W-8(a)                   | 34,987                 |
|                     | Net Depreciation Expense                                     |                          | \$ 102,660             |
| 406                 | Amortization of Utility Plant Acquisition Adjustment         | F-7                      |                        |
| 407                 | Amortization Expense (Other than CIAC)                       | F-8                      | 848                    |
| 408.10              | Taxes Other Than Income<br>Utility Regulatory Assessment Fee |                          | 39,213                 |
| 408.11              | Property Taxes                                               |                          | 19,255                 |
| 408.12              | Payroll Taxes                                                |                          |                        |
| 408.13              | Other Taxes and Licenses                                     |                          |                        |
| 408                 | Total Taxes Other Than Income                                |                          | \$ 58,468              |
| 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                                   |                          | \$ 484,987             |
|                     | Utility Operating Income                                     |                          | \$ 358,428             |
| 469                 | Add Back:<br>Guaranteed Revenue (and AFPI)                   | W-9                      | \$ 27,976              |
| 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                               |                          | \$ 386,403             |

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY :

Sunny Hills Water System / Washington

**WATER UTILITY PLANT ACCOUNTS**

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                    | PREVIOUS<br>YEAR<br>(c) | ADDITIONS<br>(d) | RETIREMENTS<br>(e) | CURRENT<br>YEAR<br>(f) |
|---------------------|----------------------------------------|-------------------------|------------------|--------------------|------------------------|
| 301                 | Organization                           | \$ 406                  | \$               | \$                 | \$ 406                 |
| 302                 | Franchises                             | 5,112                   |                  |                    | 5,112                  |
| 303                 | Land and Land Rights                   | 10,779                  |                  |                    | 10,779                 |
| 304                 | Structures and Improvements            | 65,940                  | 77,873           |                    | 143,813                |
| 305                 | Collecting and Impounding Reservoirs   | 0                       |                  |                    | 0                      |
| 306                 | Lake, River and Other Intakes          | 0                       |                  |                    | 0                      |
| 307                 | Wells and Springs                      | 179,493                 | 1,190            |                    | 180,684                |
| 308                 | Infiltration Galleries and Tunnels     | 0                       |                  |                    | 0                      |
| 309                 | Supply Mains                           | 16,135                  | 3,959            | (2,969)            | 17,125                 |
| 310                 | Power Generation Equipment             | 234,552                 | 0                | 0                  | 234,552                |
| 311                 | Pumping Equipment                      | 200,699                 | 7,082            | 0                  | 207,781                |
| 320                 | Water Treatment Equipment              | 205,303                 | 48,901           | (920)              | 253,285                |
| 330                 | Distribution Reservoirs and Standpipes | 548,896                 | 0                | 0                  | 548,896                |
| 331                 | Transmission and Distribution Mains    | 2,447,172               | 120,718          | 0                  | 2,567,890              |
| 333                 | Services                               | 310,344                 | 322,642          | 0                  | 632,987                |
| 334                 | Meters and Meter Installations         | 194,942                 | 45,190           | (10,698)           | 229,434                |
| 335                 | Hydrants                               | 58,487                  |                  |                    | 58,487                 |
| 336                 | Backflow Prevention Devices            | 0                       |                  |                    | 0                      |
| 339                 | Other Plant Miscellaneous Equipment    | 131                     |                  |                    | 131                    |
| 340                 | Office Furniture and Equipment         | 14,859                  |                  |                    | 14,859                 |
| 341                 | Transportation Equipment               | 0                       |                  |                    | 0                      |
| 342                 | Stores Equipment                       | 194                     |                  |                    | 194                    |
| 343                 | Tools, Shop and Garage Equipment       | 2,959                   | 7,099            |                    | 10,058                 |
| 344                 | Laboratory Equipment                   | 3,187                   |                  |                    | 3,187                  |
| 345                 | Power Operated Equipment               | 663                     |                  |                    | 663                    |
| 346                 | Communication Equipment                | 11,548                  |                  |                    | 11,548                 |
| 347                 | Miscellaneous Equipment                | 7,851                   |                  |                    | 7,851                  |
| 348                 | Other Tangible Plant                   | 29,671                  |                  |                    | 29,671                 |
| TOTAL WATER PLANT   |                                        | \$ 4,549,324            | \$ 634,653       | \$ (14,586)        | \$ 5,169,390           |

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

W-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME:

North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY :

Sunny Hills Water System / Washington

WATER UTILITY PLANT MATRIX

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                    | CURRENT<br>YEAR<br>(c) | .1<br>INTANGIBLE<br>PLANT<br>(d) | .2<br>SOURCE<br>OF SUPPLY<br>AND PUMPING<br>PLANT<br>(e) | .3<br>WATER<br>TREATMENT<br>PLANT<br>(f) | .4<br>TRANSMISSION<br>AND<br>DISTRIBUTION<br>PLANT<br>(g) | .5<br>GENERAL<br>PLANT<br>(h) |
|---------------------|----------------------------------------|------------------------|----------------------------------|----------------------------------------------------------|------------------------------------------|-----------------------------------------------------------|-------------------------------|
| 301                 | Organization                           | \$ 406                 | \$ 406                           | \$                                                       | \$                                       | \$                                                        | \$                            |
| 302                 | Franchises                             | 5,112                  | 5,112                            |                                                          |                                          |                                                           |                               |
| 303                 | Land and Land Rights                   | 10,779                 |                                  | 10,779                                                   |                                          |                                                           |                               |
| 304                 | Structures and Improvements            | 143,813                |                                  |                                                          | 143,813                                  |                                                           |                               |
| 305                 | Collecting and Impounding Reservoirs   | 0                      |                                  |                                                          |                                          |                                                           |                               |
| 306                 | Lake, River and Other Intakes          | 0                      |                                  |                                                          |                                          |                                                           |                               |
| 307                 | Wells and Springs                      | 180,684                |                                  | 180,684                                                  |                                          |                                                           |                               |
| 308                 | Infiltration Galleries and Tunnels     | 0                      |                                  |                                                          |                                          |                                                           |                               |
| 309                 | Supply Mains                           | 17,125                 |                                  | 17,125                                                   |                                          |                                                           |                               |
| 310                 | Power Generation Equipment             | 234,552                |                                  | 234,552                                                  |                                          |                                                           |                               |
| 311                 | Pumping Equipment                      | 207,781                |                                  | 207,781                                                  |                                          |                                                           |                               |
| 320                 | Water Treatment Equipment              | 253,285                |                                  |                                                          | 253,285                                  |                                                           |                               |
| 330                 | Distribution Reservoirs and Standpipes | 548,896                |                                  |                                                          |                                          | 548,896                                                   |                               |
| 331                 | Transmission and Distribution Mains    | 2,567,890              |                                  |                                                          |                                          | 2,567,890                                                 |                               |
| 333                 | Services                               | 632,987                |                                  |                                                          |                                          | 632,987                                                   |                               |
| 334                 | Meters and Meter Installations         | 229,434                |                                  |                                                          |                                          | 229,434                                                   |                               |
| 335                 | Hydrants                               | 58,487                 |                                  |                                                          |                                          | 58,487                                                    |                               |
| 336                 | Backflow Prevention Devices            | 0                      |                                  |                                                          |                                          | 0                                                         |                               |
| 339                 | Other Plant Miscellaneous Equipment    | 131                    |                                  |                                                          |                                          | 131                                                       |                               |
| 340                 | Office Furniture and Equipment         | 14,859                 |                                  |                                                          |                                          |                                                           | 14,859                        |
| 341                 | Transportation Equipment               | 0                      |                                  |                                                          |                                          |                                                           | 0                             |
| 342                 | Stores Equipment                       | 194                    |                                  |                                                          |                                          |                                                           | 194                           |
| 343                 | Tools, Shop and Garage Equipment       | 10,058                 |                                  |                                                          |                                          |                                                           | 10,058                        |
| 344                 | Laboratory Equipment                   | 3,187                  |                                  |                                                          |                                          |                                                           | 3,187                         |
| 345                 | Power Operated Equipment               | 663                    |                                  |                                                          |                                          |                                                           | 663                           |
| 346                 | Communication Equipment                | 11,548                 |                                  |                                                          |                                          |                                                           | 11,548                        |
| 347                 | Miscellaneous Equipment                | 7,851                  |                                  |                                                          |                                          |                                                           | 7,851                         |
| 348                 | Other Tangible Plant                   | 29,671                 |                                  |                                                          |                                          |                                                           | 29,671                        |
| TOTAL WATER PLANT   |                                        | \$ 5,169,390           | \$ 5,518                         | \$ 650,920                                               | \$ 397,097                               | \$ 4,037,824                                              | \$ 78,031                     |

W-4(b)

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

**BASIS FOR WATER DEPRECIATION CHARGES**

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

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



UTILITY NAME:

North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY :

Sunny Hills Water System / Washington

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

| ACCT. NO. (a)                        | ACCOUNT NAME (b)                       | BALANCE AT BEGINNING OF YEAR (c) | ACCUALS (d) | OTHER CREDITS * (e) | TOTAL CREDITS (d + e) (f) |
|--------------------------------------|----------------------------------------|----------------------------------|-------------|---------------------|---------------------------|
| 304                                  | Structures and Improvements            | \$ 12,207                        | \$ 2,716    |                     | \$ 2,716                  |
| 305                                  | Collecting and Impounding Reservoirs   | 0                                |             |                     | 0                         |
| 306                                  | Lake, River and Other Intakes          | 0                                |             |                     | 0                         |
| 307                                  | Wells and Springs                      | 102,834                          | 6,021       |                     | 6,021                     |
| 308                                  | Infiltration Galleries and Tunnels     | 0                                |             |                     | 0                         |
| 309                                  | Supply Mains                           | 7,966                            | 492         |                     | 492                       |
| 310                                  | Power Generation Equipment             | 83,732                           | 11,728      |                     | 11,728                    |
| 311                                  | Pumping Equipment                      | 200,332                          | 10,294      |                     | 10,294                    |
| 320                                  | Water Treatment Equipment              | 5,923                            | 9,699       |                     | 9,699                     |
| 330                                  | Distribution Reservoirs and Standpipes | 341,749                          | 14,835      |                     | 14,835                    |
| 331                                  | Transmission and Distribution Mains    | 1,495,282                        | 58,504      |                     | 58,504                    |
| 333                                  | Services                               | 75,530                           | 11,715      |                     | 11,715                    |
| 334                                  | Meters and Meter Installations         | 47,810                           | 10,553      |                     | 10,553                    |
| 335                                  | Hydrants                               | 18,967                           | 1,300       |                     | 1,300                     |
| 336                                  | Backflow Prevention Devices            | 0                                |             |                     | 0                         |
| 339                                  | Other Plant Miscellaneous Equipment    | (344)                            | 7           |                     | 7                         |
| 340                                  | Office Furniture and Equipment         | 14,859                           | (0)         |                     | (0)                       |
| 341                                  | Transportation Equipment               | 5,172                            | (793)       |                     | (793)                     |
| 342                                  | Stores Equipment                       | 194                              | 0           |                     | 0                         |
| 343                                  | Tools, Shop and Garage Equipment       | 2,959                            | 560         |                     | 560                       |
| 344                                  | Laboratory Equipment                   | 3,187                            | 0           |                     | 0                         |
| 345                                  | Power Operated Equipment               | 663                              | 0           |                     | 0                         |
| 346                                  | Communication Equipment                | 11,548                           | 0           |                     | 0                         |
| 347                                  | Miscellaneous Equipment                | 7,851                            | 0           |                     | 0                         |
| 348                                  | Other Tangible Plant                   | 29,705                           | 17          |                     | 17                        |
| TOTAL WATER ACCUMULATED DEPRECIATION |                                        | \$ 2,468,128                     | 137,647     | 0                   | 137,647                   |

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

W-6(a)  
GROUP

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :

Sunny Hills Water System / Washington

YEAR OF REPORT  
December 31, 2024

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

| ACCT.<br>NO.<br>(a)                  | ACCOUNT NAME<br>(b)                    | PLANT<br>RETIRED<br>(g) | SALVAGE AND<br>INSURANCE<br>(h) | COST OF<br>REMOVAL<br>AND OTHER<br>CHARGES<br>(i) | TOTAL<br>CHARGES<br>(g-h+i)<br>(j) | BALANCE AT<br>END OF YEAR<br>(c+f-j)<br>(k) |
|--------------------------------------|----------------------------------------|-------------------------|---------------------------------|---------------------------------------------------|------------------------------------|---------------------------------------------|
| 304                                  | Structures and Improvements            | \$                      | \$                              | \$                                                | \$                                 | \$ 14,923                                   |
| 305                                  | Collecting and Impounding Reservoirs   |                         |                                 |                                                   | 0                                  | 0                                           |
| 306                                  | Lake, River and Other Intakes          |                         |                                 |                                                   | 0                                  | 0                                           |
| 307                                  | Wells and Springs                      |                         |                                 |                                                   | 0                                  | 108,855                                     |
| 308                                  | Infiltration Galleries and Tunnels     |                         |                                 |                                                   | 0                                  | 0                                           |
| 309                                  | Supply Mains                           | 2,969                   |                                 |                                                   | 2,969                              | 5,489                                       |
| 310                                  | Power Generation Equipment             |                         |                                 |                                                   | 0                                  | 95,460                                      |
| 311                                  | Pumping Equipment                      |                         |                                 |                                                   | 0                                  | 210,626                                     |
| 320                                  | Water Treatment Equipment              | 920                     |                                 |                                                   | 920                                | 14,702                                      |
| 330                                  | Distribution Reservoirs and Standpipes |                         |                                 |                                                   | 0                                  | 356,584                                     |
| 331                                  | Transmission and Distribution Mains    |                         |                                 |                                                   | 0                                  | 1,553,786                                   |
| 333                                  | Services                               |                         |                                 |                                                   | 0                                  | 87,245                                      |
| 334                                  | Meters and Meter Installations         | 10,698                  |                                 |                                                   | 10,698                             | 47,666                                      |
| 335                                  | Hydrants                               |                         |                                 |                                                   | 0                                  | 20,267                                      |
| 336                                  | Backflow Prevention Devices            |                         |                                 |                                                   | 0                                  | 0                                           |
| 339                                  | Other Plant Miscellaneous Equipment    |                         |                                 |                                                   | 0                                  | (337)                                       |
| 340                                  | Office Furniture and Equipment         |                         |                                 |                                                   | 0                                  | 14,859                                      |
| 341                                  | Transportation Equipment               |                         |                                 |                                                   | 0                                  | 4,380                                       |
| 342                                  | Stores Equipment                       |                         |                                 |                                                   | 0                                  | 194                                         |
| 343                                  | Tools, Shop and Garage Equipment       |                         |                                 |                                                   | 0                                  | 3,519                                       |
| 344                                  | Laboratory Equipment                   |                         |                                 |                                                   | 0                                  | 3,187                                       |
| 345                                  | Power Operated Equipment               |                         |                                 |                                                   | 0                                  | 663                                         |
| 346                                  | Communication Equipment                |                         |                                 |                                                   | 0                                  | 11,548                                      |
| 347                                  | Miscellaneous Equipment                |                         |                                 |                                                   | 0                                  | 7,851                                       |
| 348                                  | Other Tangible Plant                   |                         |                                 |                                                   | 0                                  | 29,721                                      |
| TOTAL WATER ACCUMULATED DEPRECIATION |                                        | \$ 14,586               | \$ 0                            | \$ 0                                              | \$ 14,586                          | \$ 2,591,189                                |

W-6(b)

GROUP \_\_\_\_\_

Use ( ) to denote reversal entries.

**YEAR OF REPORT**  
December 31, 2024

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

| ACCOUNT 271                                                                                         |                  |              |
|-----------------------------------------------------------------------------------------------------|------------------|--------------|
| DESCRIPTION<br>(a)                                                                                  | REFERENCE<br>(b) | WATER<br>(c) |
| Balance first of year                                                                               |                  | \$ 1,088,112 |
| Add credits during year:                                                                            |                  |              |
| Contributions received from Capacity,<br>Main Extension and Customer Connection Charges             | W-8(a)           | \$ 299,212   |
| Contributions received from Developer or<br>Contractor Agreements in cash or property               | W-8(b)           | 0            |
| Total Credits                                                                                       |                  | \$ 299,212   |
| Less debits charged during the year<br>(All debits charged during the year must be explained below) |                  | \$           |
| Total Contributions In Aid of Construction                                                          |                  | \$ 1,387,324 |

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

Reversal from 2021 of hydrant meter deposit erroneously booked to CIAC

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

**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<br>(a) | NUMBER OF<br>CONNECTIONS<br>(b) | CHARGE PER<br>CONNECTION<br>(c) | AMOUNT<br>(d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
| Meter Installation           | 127                             | 210                             | \$ 26,670     |
| Main Extension Charge        | 127                             | 446                             | 56,642        |
| Plant Capacity Charge        | 127                             | 700                             | 88,900        |
| Service Installation         | 127                             | 1,000                           | 127,000       |
|                              |                                 |                                 |               |
|                              |                                 |                                 |               |
|                              |                                 |                                 |               |
|                              |                                 |                                 |               |
| Total Credits                |                                 |                                 | \$ 299,212    |

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

| DESCRIPTION<br>(a)                  | WATER<br>(b) |
|-------------------------------------|--------------|
| Balance first of year               | \$ 391,247   |
| Debits during the year:             |              |
| Accruals charged to Account 272     | \$ 34,987    |
| Other debits (specify) :            |              |
|                                     |              |
| Total debits                        | \$ 34,987    |
| Credits during the year (specify) : |              |
|                                     | \$           |
|                                     |              |
| Total credits                       | \$ 0         |
| Balance end of year                 | \$ 426,233   |

W-8(a)  
GROUP \_\_\_\_\_

YEAR OF REPORT  
December 31, 2024

### Sunny Hills Water System / Washington

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

| DESCRIPTION<br>(a)                                                                                                                                | INDICATE CASH OR PROPERTY<br>(b)                                                                                                             | AMOUNT<br>(c)                                                                                                                                                                                                                          |
|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NONE _____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____ | _____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____ | \$ _____.<br><br>_____<br><br>_____<br><br>_____<br><br>_____<br><br>_____<br><br>_____<br><br>_____<br><br>_____<br><br>_____<br><br>_____<br><br>_____<br><br>_____<br><br>_____<br><br>_____<br><br>_____<br><br>_____<br><br>_____ |
| Total Credits                                                                                                                                     |                                                                                                                                              | \$ _____0                                                                                                                                                                                                                              |

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

**WATER OPERATING REVENUE**

| ACCT.<br>NO.<br>(a)            | DESCRIPTION<br>(b)                                                                                      | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c) | YEAR END<br>NUMBER OF<br>CUSTOMERS<br>(d) | AMOUNT<br>(e) |
|--------------------------------|---------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------------------|---------------|
| 460                            | Water Sales:<br>Unmetered Water Revenue                                                                 |                                             |                                           | \$            |
| 461.1                          | Metered Water Revenue:<br>Sales to Residential Customers                                                | 689                                         | 838                                       | 780,648       |
| 461.2                          | Sales to Commercial Customers                                                                           | 21                                          | 19                                        | 56,220        |
| 461.3                          | Sales to Industrial Customers                                                                           |                                             |                                           |               |
| 461.4                          | Sales to Public Authorities                                                                             |                                             |                                           |               |
| 461.5                          | Sales Multiple Family Dwellings                                                                         |                                             |                                           |               |
| Total Metered Sales            |                                                                                                         | 710                                         | 857                                       | \$ 836,869    |
| 462.1                          | Fire Protection Revenue:<br>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              |                                                                                                         | 710                                         | 857                                       | \$ 836,869    |
| 469                            | Other Water Revenues:<br>Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI) |                                             |                                           | \$ 27,976     |
| 470                            | Forfeited Discounts                                                                                     |                                             |                                           |               |
| 471                            | Miscellaneous Service Revenues                                                                          |                                             |                                           | 6,546         |
| 472                            | Rents From Water Property                                                                               |                                             |                                           |               |
| 473                            | Interdepartmental Rents                                                                                 |                                             |                                           |               |
| 474                            | Other Water Revenues                                                                                    |                                             |                                           |               |
| Total Other Water Revenues     |                                                                                                         |                                             |                                           | \$ 34,522     |
| Total Water Operating Revenues |                                                                                                         |                                             |                                           | \$ 871,391    |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

| ACCT.<br>NO.<br>(a)          | ACCOUNT NAME<br>(b)                                                   | CURRENT<br>YEAR<br>(c) | .1<br>SOURCE OF<br>SUPPLY AND<br>EXPENSES -<br>OPERATIONS<br>(d) | .2<br>SOURCE OF<br>SUPPLY AND<br>EXPENSES -<br>MAINTENANCE<br>(e) |
|------------------------------|-----------------------------------------------------------------------|------------------------|------------------------------------------------------------------|-------------------------------------------------------------------|
| 601                          | Salaries and Wages - Employees                                        | \$ 0                   | \$                                                               | \$                                                                |
| 603                          | Salaries and Wages - Officers,<br>Directors and Majority Stockholders | 9,900                  |                                                                  |                                                                   |
| 604                          | Employee Pensions and Benefits                                        | 0                      |                                                                  |                                                                   |
| 610                          | Purchased Water                                                       | 0                      |                                                                  |                                                                   |
| 615                          | Purchased Power                                                       | 31,344                 | 31,344                                                           |                                                                   |
| 616                          | Fuel for Power Production                                             | 0                      |                                                                  |                                                                   |
| 618                          | Chemicals                                                             | 4,848                  | 4,848                                                            |                                                                   |
| 620                          | Materials and Supplies                                                | 0                      |                                                                  |                                                                   |
| 631                          | Contractual Services-Engineering                                      | 0                      |                                                                  |                                                                   |
| 632                          | Contractual Services - Accounting                                     | 498                    |                                                                  |                                                                   |
| 633                          | Contractual Services - Legal                                          | 317                    |                                                                  |                                                                   |
| 634                          | Contractual Services - Mgt. Fees                                      | 0                      |                                                                  |                                                                   |
| 635                          | Contractual Services - Testing                                        | 3,834                  | 3,834                                                            |                                                                   |
| 636                          | Contractual Services - Other                                          | 250,523                | 2,441                                                            |                                                                   |
| 641                          | Rental of Building/Real Property                                      | 0                      |                                                                  |                                                                   |
| 642                          | Rental of Equipment                                                   | 0                      |                                                                  |                                                                   |
| 650                          | Transportation Expenses                                               | 0                      |                                                                  |                                                                   |
| 656                          | Insurance - Vehicle                                                   | 0                      |                                                                  |                                                                   |
| 657                          | Insurance - General Liability                                         | 3,087                  |                                                                  |                                                                   |
| 658                          | Insurance - Workman's Comp.                                           | 0                      |                                                                  |                                                                   |
| 659                          | Insurance - Other                                                     | 0                      |                                                                  |                                                                   |
| 660                          | Advertising Expense                                                   | 0                      |                                                                  |                                                                   |
| 666                          | Regulatory Commission Expenses<br>- Amortization of Rate Case Expense | 875                    |                                                                  |                                                                   |
| 667                          | Regulatory Commission Exp.-Other                                      | 0                      |                                                                  |                                                                   |
| 668                          | Water Resource Conservation Exp.                                      | 0                      |                                                                  |                                                                   |
| 670                          | Bad Debt Expense                                                      | 9,290                  |                                                                  |                                                                   |
| 675                          | Miscellaneous Expenses                                                | 8,495                  |                                                                  |                                                                   |
| Total Water Utility Expenses |                                                                       | \$ 323,011             | \$ 42,466                                                        | \$ 0                                                              |

W-10(a)

GROUP \_\_\_\_\_

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

| .3<br>WATER<br>TREATMENT<br>EXPENSES -<br>OPERATIONS<br>(f) | .4<br>WATER<br>TREATMENT<br>EXPENSES -<br>MAINTENANCE<br>(g) | .5<br>TRANSMISSION<br>& DISTRIBUTION<br>EXPENSES -<br>OPERATIONS<br>(h) | .6<br>TRANSMISSION<br>& DISTRIBUTION<br>EXPENSES -<br>MAINTENANCE<br>(i) | .7<br>CUSTOMER<br>ACCOUNTS<br>EXPENSE<br>(j) | .8<br>ADMIN. &<br>GENERAL<br>EXPENSES<br>(k) |
|-------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------------------------------------------------|----------------------------------------------|----------------------------------------------|
| \$ _____                                                    | \$ _____                                                     | \$ _____                                                                | \$ _____                                                                 | \$ _____                                     | \$ _____                                     |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 9,900                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 498                                          |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 317                                          |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| 82,844                                                      | 10,307                                                       | _____                                                                   | 98,933                                                                   | 12,779                                       | 43,218                                       |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 3,087                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 875                                          |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | 9,290                                        | _____                                        |
| _____                                                       | _____                                                        | _____                                                                   | _____                                                                    | _____                                        | 8,495                                        |
| \$ 82,844                                                   | \$ 10,307                                                    | \$ 0                                                                    | \$ 98,933                                                                | \$ 22,069                                    | \$ 66,392                                    |

W-10(b)  
GROUP \_\_\_\_\_



UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

**PUMPING AND PURCHASED WATER STATISTICS**

| MONTH<br>(a)                                                                                                                                                                                                                                                        | WATER<br>PURCHASED<br>FOR RESALE<br>( Omit 000's )<br>(b) | FINISHED<br>WATER<br>PUMPED<br>FROM WELLS<br>( Omit 000's )<br>(c) | WATER USED<br>FOR LINE<br>FLUSHING,<br>FIGHTING<br>FIRES, ETC.<br>(d) | TOTAL WATER<br>PUMPED AND<br>PURCHASED<br>( Omit 000's )<br>[ (b)+(c)-(d) ]<br>(e) | WATER SOLD<br>TO<br>CUSTOMERS<br>( Omit 000's )<br>(f) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------------------------------------------------|--------------------------------------------------------|
| January                                                                                                                                                                                                                                                             |                                                           | 8,205                                                              | 2,219                                                                 | 5,986                                                                              | 7,431                                                  |
| February                                                                                                                                                                                                                                                            |                                                           | 7,727                                                              | 2,205                                                                 | 5,521                                                                              | 3,880                                                  |
| March                                                                                                                                                                                                                                                               |                                                           | 7,944                                                              | 5,089                                                                 | 2,855                                                                              | 2,248                                                  |
| April                                                                                                                                                                                                                                                               |                                                           | 9,313                                                              | 5,342                                                                 | 3,971                                                                              | 4,395                                                  |
| May                                                                                                                                                                                                                                                                 |                                                           | 10,535                                                             | 4,236                                                                 | 6,299                                                                              | 5,294                                                  |
| June                                                                                                                                                                                                                                                                |                                                           | 9,294                                                              | 5,313                                                                 | 3,981                                                                              | 6,127                                                  |
| July                                                                                                                                                                                                                                                                |                                                           | 9,889                                                              | 3,667                                                                 | 6,221                                                                              | 5,284                                                  |
| August                                                                                                                                                                                                                                                              |                                                           | 11,995                                                             | 2,808                                                                 | 9,187                                                                              | 4,455                                                  |
| September                                                                                                                                                                                                                                                           |                                                           | 9,473                                                              | 1,676                                                                 | 7,797                                                                              | 5,290                                                  |
| October                                                                                                                                                                                                                                                             |                                                           | 10,009                                                             | 3,745                                                                 | 6,264                                                                              | 4,447                                                  |
| November                                                                                                                                                                                                                                                            |                                                           | 7,800                                                              | 4,344                                                                 | 3,455                                                                              | 4,444                                                  |
| December                                                                                                                                                                                                                                                            |                                                           | 7,628                                                              | 3,168                                                                 | 4,460                                                                              | 3,234                                                  |
| Total<br>for Year                                                                                                                                                                                                                                                   | 0                                                         | 109,811                                                            | 43,813                                                                | 65,997                                                                             | 56,529                                                 |
| <p>If water is purchased for resale, indicate the following:</p> <p>Vendor _____</p> <p>Point of delivery _____</p> <p>If water is sold to other water utilities for redistribution, list names of such utilities below:</p> <p>_____</p> <p>_____</p> <p>_____</p> |                                                           |                                                                    |                                                                       |                                                                                    |                                                        |

**SOURCE OF SUPPLY**

| List for each source of supply: | CAPACITY<br>OF WELL | GALLONS<br>PER DAY<br>FROM SOURCE | TYPE OF<br>SOURCE |
|---------------------------------|---------------------|-----------------------------------|-------------------|
| Well #1                         | 734,400             |                                   | Deep Well         |
| Well #4                         | 744,480             |                                   | Deep Well         |
| Well #5                         | 288,000             |                                   | Deep Well         |
|                                 |                     |                                   |                   |
|                                 |                     |                                   |                   |

W-11  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

**YEAR OF REPORT**  
December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): 1,224,000

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

Type of treatment (reverse osmosis,  
(sedimentation, chemical, aerated, etc.): Chlorination & Iron Filtration

**LIME TREATMENT**

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

**FILTRATION**

Type and size of area:

Pressure (in square feet): N/A Manufacturer: N/A

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

W-12  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

| METER SIZE<br>(a)                    | TYPE OF METER<br>(b)              | EQUIVALENT FACTOR<br>(c) | NUMBER OF METERS<br>(d) | TOTAL NUMBER OF METER EQUIVALENTS<br>(c x d)<br>(e) |
|--------------------------------------|-----------------------------------|--------------------------|-------------------------|-----------------------------------------------------|
| Residential & Commercial             |                                   | 1.0                      |                         |                                                     |
| 5/8"                                 | Displacement                      | 1.0                      | 840                     | 840                                                 |
| 3/4"                                 | Displacement                      | 1.5                      | 1                       | 2                                                   |
| 1"                                   | Displacement                      | 2.5                      | 11                      | 28                                                  |
| 1 1/2"                               | Displacement or Turbine           | 5.0                      | 2                       | 10                                                  |
| 2"                                   | Displacement, Compound or Turbine | 8.0                      | 3                       | 24                                                  |
| 3"                                   | Displacement                      | 15.0                     |                         |                                                     |
| 3"                                   | Compound                          | 16.0                     |                         |                                                     |
| 3"                                   | Turbine                           | 17.5                     |                         |                                                     |
| 4"                                   | Displacement or Compound          | 25.0                     |                         |                                                     |
| 4"                                   | Turbine                           | 30.0                     |                         |                                                     |
| 6"                                   | Displacement or Compound          | 50.0                     |                         |                                                     |
| 6"                                   | Turbine                           | 62.5                     |                         |                                                     |
| 8"                                   | Compound                          | 80.0                     |                         |                                                     |
| 8"                                   | Turbine                           | 90.0                     |                         |                                                     |
| 10"                                  | Compound                          | 115.0                    |                         |                                                     |
| 10"                                  | Turbine                           | 145.0                    |                         |                                                     |
| 12"                                  | Turbine                           | 215.0                    |                         |                                                     |
| Total Water System Meter Equivalents |                                   |                          |                         | 903                                                 |

### 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 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:  

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

ERC Calculation:

W-13

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

### 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. 758
2. Maximum number of ERCs \* which can be served. 850
3. Present system connection capacity (in ERCs \*) using existing lines. 903
4. Future connection capacity (in ERCs \*) upon service area buildout. 850
5. Estimated annual increase in ERCs \*. 26
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? Yes  
700 GPM
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:
9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system **does not** meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 167-0647
12. Water Management District Consumptive Use Permit # 19842730
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? N/A

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

**WASTEWATER  
OPERATION  
SECTION**

**YEAR OF REPORT**  
December 31, 2024

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 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.

[illegible]

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Duval / Duval

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

| ACCT.<br>NO.<br>(a)                                                          | ACCOUNT NAME<br>(b)                                                 | REFERENCE<br>PAGE<br>(c) | WASTEWATER<br>UTILITY<br>(d) |
|------------------------------------------------------------------------------|---------------------------------------------------------------------|--------------------------|------------------------------|
| 101                                                                          | Utility Plant In Service                                            | S-4(a)                   | \$ 62,315                    |
|                                                                              | Less:                                                               |                          |                              |
|                                                                              | Nonused and Useful Plant (1)                                        |                          |                              |
| 108                                                                          | Accumulated Depreciation                                            | S-6(b)                   | 35,630                       |
| 110                                                                          | Accumulated Amortization                                            | F-8                      | 10,312                       |
| 271                                                                          | Contributions in Aid of Construction                                | S-7                      | 30,260                       |
| 252                                                                          | Advances for Construction                                           | F-20                     |                              |
| Subtotal                                                                     |                                                                     |                          | \$ (13,887)                  |
| 272                                                                          | Add:                                                                |                          |                              |
|                                                                              | Accumulated Amortization of<br>Contributions in Aid of Construction | S-8(a)                   | \$ 30,260                    |
| Subtotal                                                                     |                                                                     |                          | \$ 16,373                    |
|                                                                              | Plus or Minus:                                                      |                          |                              |
| 114                                                                          | Acquisition Adjustments (2)                                         | F-7                      | (7,987)                      |
| 115                                                                          | Accumulated Amortization of Acquisition Adjustments (2)             | F-7                      | 2,995                        |
|                                                                              | Working Capital Allowance (3)                                       |                          | 11,015                       |
|                                                                              | Other (Specify):                                                    |                          |                              |
|                                                                              |                                                                     |                          |                              |
|                                                                              |                                                                     |                          |                              |
| WASTEWATER RATE BASE                                                         |                                                                     |                          | \$ 22,396                    |
| WASTEWATER OPERATING INCOME                                                  |                                                                     | S-3                      | \$ (57,875)                  |
| ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base) |                                                                     |                          | -258.42%                     |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
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SYSTEM NAME / COUNTY : Duval / Duval

### WASTEWATER OPERATING STATEMENT

| ACCT.<br>NO.<br>(a)            | ACCOUNT NAME<br>(b)                                  | REFERENCE<br>PAGE<br>(c) | WASTEWATER<br>UTILITY<br>(d) |
|--------------------------------|------------------------------------------------------|--------------------------|------------------------------|
| UTILITY OPERATING INCOME       |                                                      |                          |                              |
| 400                            | Operating Revenues                                   | S-9(a)                   | \$ 31,215                    |
| 530                            | Less: Guaranteed Revenue (and AFPI)                  | S-9(a)                   | 0                            |
| Net Operating Revenues         |                                                      |                          | \$ 31,215                    |
| 401                            | Operating Expenses                                   | S-10(a)                  | \$ 88,121                    |
| 403                            | Depreciation Expense                                 | S-6(a)                   | 176                          |
|                                | Less: Amortization of CIAC                           | S-8(a)                   | 0                            |
| Net Depreciation Expense       |                                                      |                          | \$ 176                       |
| 406                            | Amortization of Utility Plant Acquisition Adjustment | F-7                      | (570)                        |
| 407                            | Amortization Expense (Other than CIAC)               | F-8                      | 625                          |
| 408.10                         | Taxes Other Than Income                              |                          | 1,405                        |
| 408.11                         | Utility Regulatory Assessment Fee                    |                          | (666)                        |
| 408.12                         | Property Taxes                                       |                          |                              |
| 408.13                         | Payroll Taxes                                        |                          |                              |
| 408.13                         | Other Taxes and Licenses                             |                          |                              |
| 408                            | Total Taxes Other Than Income                        |                          | \$ 739                       |
| 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     |                                                      |                          | \$ 89,090                    |
| Utility Operating Income       |                                                      |                          | \$ (57,875)                  |
| 530                            | Add Back:                                            |                          |                              |
|                                | Guaranteed Revenue (and AFPI)                        | S-9(a)                   | \$ 0                         |
| 413                            | Income From Utility Plant Leased to Others           |                          |                              |
| 414                            | Gains (losses) From Disposition of Utility Property  |                          |                              |
| 420                            | Allowance for Funds Used During Construction         |                          |                              |
| Total Utility Operating Income |                                                      |                          | \$ (57,875)                  |



UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Duval / Duval

**WASTEWATER UTILITY PLANT ACCOUNTS**

| ACCT.<br>NO.<br>(a)    | ACCOUNT NAME<br>(b)                           | PREVIOUS<br>YEAR<br>(c) | ADDITIONS<br>(d) | RETIREMENTS<br>(e) | CURRENT<br>YEAR<br>(f) |
|------------------------|-----------------------------------------------|-------------------------|------------------|--------------------|------------------------|
| 351                    | Organization                                  | \$ 25,000               | \$               | \$                 | \$ 25,000              |
| 352                    | Franchises                                    |                         |                  |                    | 0                      |
| 353                    | Land and Land Rights                          |                         |                  |                    | 0                      |
| 354                    | Structures and Improvements                   |                         |                  |                    | 0                      |
| 355                    | Power Generation Equipment                    |                         |                  |                    | 0                      |
| 360                    | Collection Sewers - Force                     |                         |                  |                    | 0                      |
| 361                    | Collection Sewers - Gravity                   | 30,260                  |                  |                    | 30,260                 |
| 362                    | Special Collecting Structures                 |                         |                  |                    | 0                      |
| 363                    | Services to Customers                         | 6,682                   |                  |                    | 6,682                  |
| 364                    | Flow Measuring Devices                        |                         |                  |                    | 0                      |
| 365                    | Flow Measuring Installations                  |                         |                  |                    | 0                      |
| 366                    | Reuse Services                                |                         |                  |                    | 0                      |
| 367                    | Reuse Meters and Meter Installations          |                         |                  |                    | 0                      |
| 370                    | Receiving Wells                               |                         |                  |                    | 0                      |
| 371                    | Pumping Equipment                             |                         |                  |                    | 0                      |
| 374                    | Reuse Distribution Reservoirs                 |                         |                  |                    | 0                      |
| 375                    | Reuse Transmission and<br>Distribution System |                         |                  |                    | 0                      |
| 380                    | Treatment and Disposal Equipment              |                         |                  |                    | 0                      |
| 381                    | Plant Sewers                                  |                         |                  |                    | 0                      |
| 382                    | Outfall Sewer Lines                           |                         |                  |                    | 0                      |
| 389                    | Other Plant Miscellaneous Equipment           |                         |                  |                    | 0                      |
| 390                    | Office Furniture and Equipment                | 373                     |                  |                    | 373                    |
| 391                    | Transportation Equipment                      |                         |                  |                    | 0                      |
| 392                    | Stores Equipment                              |                         |                  |                    | 0                      |
| 393                    | Tools, Shop and Garage Equipment              |                         |                  |                    | 0                      |
| 394                    | Laboratory Equipment                          |                         |                  |                    | 0                      |
| 395                    | Power Operated Equipment                      |                         |                  |                    | 0                      |
| 396                    | Communication Equipment                       |                         |                  |                    | 0                      |
| 397                    | Miscellaneous Equipment                       |                         |                  |                    | 0                      |
| 398                    | Other Tangible Plant                          |                         |                  |                    | 0                      |
| Total Wastewater Plant |                                               | \$ 62,315               | \$ 0             | \$ 0               | \$ 62,315              |

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

S-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Duval / Duval

YEAR OF REPORT  
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WASTEWATER UTILITY PLANT MATRIX

| ACCT.<br>NO.<br>(a)    | ACCOUNT NAME<br>(b)                           | .1<br>INTANGIBLE<br>PLANT<br>(g) | .2<br>COLLECTION<br>PLANT<br>(h) | .3<br>SYSTEM<br>PUMPING<br>PLANT<br>(i) | .4<br>TREATMENT<br>AND<br>DISPOSAL<br>(j) | .5<br>RECLAIMED<br>WASTEWATER<br>TREATMENT<br>PLANT<br>(i) | .6<br>RECLAIMED<br>WASTEWATER<br>DISTRIBUTION<br>PLANT<br>(j) | .7<br>GENERAL<br>PLANT<br>(k) |
|------------------------|-----------------------------------------------|----------------------------------|----------------------------------|-----------------------------------------|-------------------------------------------|------------------------------------------------------------|---------------------------------------------------------------|-------------------------------|
| 351                    | Organization                                  | \$ 25,000                        | \$                               | \$                                      | \$                                        | \$                                                         | \$                                                            | \$                            |
| 352                    | Franchises                                    | 0                                |                                  |                                         |                                           |                                                            |                                                               |                               |
| 353                    | Land and Land Rights                          |                                  |                                  |                                         | 0                                         |                                                            |                                                               |                               |
| 354                    | Structures and Improvements                   |                                  |                                  |                                         | 0                                         |                                                            |                                                               |                               |
| 355                    | Power Generation Equipment                    |                                  |                                  |                                         |                                           |                                                            |                                                               |                               |
| 360                    | Collection Sewers - Force                     |                                  | 0                                |                                         |                                           |                                                            |                                                               |                               |
| 361                    | Collection Sewers - Gravity                   |                                  | 30,260                           |                                         |                                           |                                                            |                                                               |                               |
| 362                    | Special Collecting Structures                 |                                  | 0                                |                                         |                                           |                                                            |                                                               |                               |
| 363                    | Services to Customers                         |                                  | 6,682                            |                                         |                                           |                                                            |                                                               |                               |
| 364                    | Flow Measuring Devices                        |                                  | 0                                |                                         |                                           |                                                            |                                                               |                               |
| 365                    | Flow Measuring Installations                  |                                  | 0                                |                                         |                                           |                                                            |                                                               |                               |
| 366                    | Reuse Services                                |                                  |                                  |                                         |                                           |                                                            |                                                               |                               |
| 367                    | Reuse Meters and Meter Installations          |                                  |                                  |                                         |                                           |                                                            |                                                               |                               |
| 370                    | Receiving Wells                               |                                  |                                  | 0                                       |                                           |                                                            |                                                               |                               |
| 371                    | Pumping Equipment                             |                                  |                                  | 0                                       |                                           |                                                            |                                                               |                               |
| 374                    | Reuse Distribution Reservoirs                 |                                  |                                  | 0                                       |                                           |                                                            |                                                               |                               |
| 375                    | Reuse Transmission and<br>Distribution System |                                  |                                  | 0                                       |                                           |                                                            |                                                               |                               |
| 380                    | Treatment and Disposal Equipment              |                                  |                                  |                                         | 0                                         |                                                            |                                                               |                               |
| 381                    | Plant Sewers                                  |                                  |                                  |                                         | 0                                         |                                                            |                                                               |                               |
| 382                    | Outfall Sewer Lines                           |                                  |                                  |                                         | 0                                         |                                                            |                                                               |                               |
| 389                    | Other Plant Miscellaneous Equipment           |                                  |                                  |                                         | 0                                         |                                                            |                                                               |                               |
| 390                    | Office Furniture and Equipment                |                                  |                                  |                                         |                                           |                                                            |                                                               | 373                           |
| 391                    | Transportation Equipment                      |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 392                    | Stores Equipment                              |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 393                    | Tools, Shop and Garage Equipment              |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 394                    | Laboratory Equipment                          |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 395                    | Power Operated Equipment                      |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 396                    | Communication Equipment                       |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 397                    | Miscellaneous Equipment                       |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 398                    | Other Tangible Plant                          |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| Total Wastewater Plant |                                               | \$ 25,000                        | \$ 36,942                        | \$ 0                                    | \$ 0                                      | \$ 0                                                       | \$ 0                                                          | \$ 373                        |

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

S-4(b)  
GROUP

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Duval / Duval

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Duval / Duval

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

| ACCT.<br>NO.<br>(a)                           | ACCOUNT NAME<br>(b)                  | BALANCE<br>AT BEGINNING<br>OF YEAR<br>(c) | ACCRUALS<br>(d) | OTHER<br>CREDITS *<br>(e) | TOTAL<br>CREDITS<br>(d + e)<br>(f) |
|-----------------------------------------------|--------------------------------------|-------------------------------------------|-----------------|---------------------------|------------------------------------|
| 354                                           | Structures and Improvements          | \$                                        |                 |                           | \$ 0                               |
| 355                                           | Power Generation Equipment           |                                           |                 |                           | 0                                  |
| 360                                           | Collection Sewers - Force            |                                           |                 |                           | 0                                  |
| 361                                           | Collection Sewers - Gravity          | 30,260                                    |                 |                           | 0                                  |
| 362                                           | Special Collecting Structures        | 0                                         |                 |                           | 0                                  |
| 363                                           | Services to Customers                | 4,821                                     | 176             |                           | 176                                |
| 364                                           | Flow Measuring Devices               | 0                                         |                 |                           | 0                                  |
| 365                                           | Flow Measuring Installations         | 0                                         |                 |                           | 0                                  |
| 366                                           | Reuse Services                       | 0                                         |                 |                           | 0                                  |
| 367                                           | Reuse Meters and Meter Installations | 0                                         |                 |                           | 0                                  |
| 370                                           | Receiving Wells                      | 0                                         |                 |                           | 0                                  |
| 371                                           | Pumping Equipment                    | 0                                         |                 |                           | 0                                  |
| 374                                           | Reuse Distribution Reservoirs        | 0                                         |                 |                           | 0                                  |
| 375                                           | Reuse Transmission/Distribution Sys. | 0                                         |                 |                           | 0                                  |
| 380                                           | Treatment and Disposal Equipment     | 0                                         |                 |                           | 0                                  |
| 381                                           | Plant Sewers                         | 0                                         |                 |                           | 0                                  |
| 382                                           | Outfall Sewer Lines                  | 0                                         |                 |                           | 0                                  |
| 389                                           | Other Plant Miscellaneous Equipment  | 0                                         |                 |                           | 0                                  |
| 390                                           | Office Furniture and Equipment       | 373                                       |                 |                           | 0                                  |
| 391                                           | Transportation Equipment             | 0                                         |                 |                           | 0                                  |
| 392                                           | Stores Equipment                     | 0                                         |                 |                           | 0                                  |
| 393                                           | Tools, Shop and Garage Equipment     |                                           |                 |                           | 0                                  |
| 394                                           | Laboratory Equipment                 |                                           |                 |                           | 0                                  |
| 395                                           | Power Operated Equipment             |                                           |                 |                           | 0                                  |
| 396                                           | Communication Equipment              |                                           |                 |                           | 0                                  |
| 397                                           | Miscellaneous Equipment              |                                           |                 |                           | 0                                  |
| 398                                           | Other Tangible Plant                 |                                           |                 |                           | 0                                  |
| Total Depreciable Wastewater Plant in Service |                                      | \$ 35,454                                 | \$ 176          | \$ 0                      | \$ 176                             |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: Duval / Duval

YEAR OF REPORT  
December 31, 2024

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

| ACCT.<br>NO.<br>(a)                           | ACCOUNT NAME<br>(b)                  | PLANT<br>RETIRED<br>(g) | SALVAGE AND<br>INSURANCE<br>(h) | COST OF<br>REMOVAL<br>AND OTHER<br>CHARGES<br>(i) | TOTAL<br>CHARGES<br>(g-h+i)<br>(j) | BALANCE AT<br>END OF YEAR<br>(c+f-j)<br>(k) |
|-----------------------------------------------|--------------------------------------|-------------------------|---------------------------------|---------------------------------------------------|------------------------------------|---------------------------------------------|
| 354                                           | Structures and Improvements          | \$                      | \$                              | \$                                                | \$                                 | \$                                          |
| 355                                           | Power Generation Equipment           |                         |                                 |                                                   |                                    | 0                                           |
| 360                                           | Collection Sewers - Force            |                         |                                 |                                                   |                                    | 0                                           |
| 361                                           | Collection Sewers - Gravity          |                         |                                 |                                                   |                                    | 0                                           |
| 362                                           | Special Collecting Structures        |                         |                                 |                                                   |                                    | 30,260                                      |
| 363                                           | Services to Customers                |                         |                                 |                                                   |                                    | 0                                           |
| 364                                           | Flow Measuring Devices               |                         |                                 |                                                   |                                    | 4,997                                       |
| 365                                           | Flow Measuring Installations         |                         |                                 |                                                   |                                    | 0                                           |
| 366                                           | Reuse Services                       |                         |                                 |                                                   |                                    | 0                                           |
| 367                                           | Reuse Meters and Meter Installations |                         |                                 |                                                   |                                    | 0                                           |
| 370                                           | Receiving Wells                      |                         |                                 |                                                   |                                    | 0                                           |
| 371                                           | Pumping Equipment                    |                         |                                 |                                                   |                                    | 0                                           |
| 374                                           | Reuse Distribution Reservoirs        |                         |                                 |                                                   |                                    | 0                                           |
| 375                                           | Reuse Transmission/Distribution Sys. |                         |                                 |                                                   |                                    | 0                                           |
| 380                                           | Treatment and Disposal Equipment     |                         |                                 |                                                   |                                    | 0                                           |
| 381                                           | Plant Sewers                         |                         |                                 |                                                   |                                    | 0                                           |
| 382                                           | Outfall Sewer Lines                  |                         |                                 |                                                   |                                    | 0                                           |
| 389                                           | Other Plant Miscellaneous Equipment  |                         |                                 |                                                   |                                    | 0                                           |
| 390                                           | Office Furniture and Equipment       |                         |                                 |                                                   |                                    | 373                                         |
| 391                                           | Transportation Equipment             |                         |                                 |                                                   |                                    | 0                                           |
| 392                                           | Stores Equipment                     |                         |                                 |                                                   |                                    | 0                                           |
| 393                                           | Tools, Shop and Garage Equipment     |                         |                                 |                                                   |                                    | 0                                           |
| 394                                           | Laboratory Equipment                 |                         |                                 |                                                   |                                    | 0                                           |
| 395                                           | Power Operated Equipment             |                         |                                 |                                                   |                                    | 0                                           |
| 396                                           | Communication Equipment              |                         |                                 |                                                   |                                    | 0                                           |
| 397                                           | Miscellaneous Equipment              |                         |                                 |                                                   |                                    | 0                                           |
| 398                                           | Other Tangible Plant                 |                         |                                 |                                                   |                                    | 0                                           |
| Total Depreciable Wastewater Plant in Service |                                      | \$                      | \$                              | \$                                                | \$                                 | \$ 35,630                                   |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Duval / Duval

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

| DESCRIPTION<br>(a)                                                                                  | REFERENCE<br>(b) | WASTEWATER<br>(c)    |
|-----------------------------------------------------------------------------------------------------|------------------|----------------------|
| Balance first of year                                                                               |                  | \$ <u>30,260</u>     |
| Add credits during year:                                                                            |                  |                      |
| Contributions received from Capacity,<br>Main Extension and Customer Connection Charges             | S-8(a)           | \$ <u>0</u>          |
| Contributions received from Developer or<br>Contractor Agreements in cash or property               | S-8(b)           | <u>0</u>             |
| Total Credits                                                                                       |                  | \$ <u>0</u>          |
| Less debits charged during the year (All debits charged<br>during the year must be explained below) |                  | \$ <u>          </u> |
| Total Contributions In Aid of Construction                                                          |                  | \$ <u>30,260</u>     |

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

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UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Duval / Duval

**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<br>(a) | NUMBER OF<br>CONNECTIONS<br>(b) | CHARGE PER<br>CONNECTION<br>(c) | AMOUNT<br>(d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
|                              |                                 |                                 | \$ 0          |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
| Total Credits                |                                 |                                 | \$ 0          |

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

| DESCRIPTION<br>(a)                  | WASTEWATER<br>(b) |
|-------------------------------------|-------------------|
| Balance first of year               | \$ 30,260         |
| 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                 | \$ 30,260         |

**YEAR OF REPORT**  
December 31, 2024

S-8(b)  
GROUP \_\_\_\_\_



UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Duval / Duval

**WASTEWATER OPERATING REVENUE**

| ACCT.<br>NO.<br>(a)              | DESCRIPTION<br>(b)                                                             | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c) | YEAR END<br>NUMBER OF<br>CUSTOMERS *<br>(d) | AMOUNTS<br>(e) |
|----------------------------------|--------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------|----------------|
| <b>WASTEWATER SALES</b>          |                                                                                |                                             |                                             |                |
| 521.1                            | Flat Rate Revenues:<br>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           |
| 522.1                            | Measured Revenues:<br>Residential Revenues                                     |                                             |                                             |                |
| 522.2                            | Commercial Revenues                                                            | 33                                          | 33                                          | 31,215         |
| 522.3                            | Industrial Revenues                                                            |                                             |                                             |                |
| 522.4                            | Revenues From Public Authorities                                               |                                             |                                             |                |
| 522.5                            | Multiple Family Dwelling Revenues                                              |                                             |                                             |                |
| 522                              | Total Measured Revenues                                                        | 33                                          | 33                                          | \$ 31,215      |
| 523                              | Revenues From Public Authorities                                               |                                             |                                             |                |
| 524                              | Revenues From Other Systems                                                    |                                             |                                             |                |
| 525                              | Interdepartmental Revenues                                                     |                                             |                                             |                |
| Total Wastewater Sales           |                                                                                | 33                                          | 33                                          | \$ 31,215      |
| <b>OTHER WASTEWATER REVENUES</b> |                                                                                |                                             |                                             |                |
| 530                              | Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI) |                                             |                                             | \$             |
| 531                              | Sale of Sludge                                                                 |                                             |                                             |                |
| 532                              | Forfeited Discounts                                                            |                                             |                                             |                |
| 534                              | Rents From Wastewater Property                                                 |                                             |                                             |                |
| 535                              | Interdepartmental Rents                                                        |                                             |                                             |                |
| 536                              | Other Wastewater Revenues                                                      |                                             |                                             |                |
| Total Other Wastewater Revenues  |                                                                                |                                             |                                             | \$ 0           |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Duval / Duval

**WASTEWATER OPERATING REVENUE**

| ACCT.<br>NO.<br>(a)                 | DESCRIPTION<br>(b)                                      | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c) | YEAR END<br>NUMBER OF<br>CUSTOMERS *<br>(d) | AMOUNTS<br>(e) |
|-------------------------------------|---------------------------------------------------------|---------------------------------------------|---------------------------------------------|----------------|
| RECLAIMED WATER SALES               |                                                         |                                             |                                             |                |
| 540.1                               | Flat Rate Reuse Revenues:<br>Residential Reuse Revenues |                                             |                                             | \$             |
| 540.2                               | Commercial Reuse Revenues                               |                                             |                                             |                |
| 540.3                               | Industrial Reuse Revenues                               |                                             |                                             |                |
| 540.4                               | Reuse Revenues From<br>Public Authorities               |                                             |                                             |                |
| 540.5                               | Other Revenues                                          |                                             |                                             |                |
| 540                                 | Total Flat Rate Reuse Revenues                          | 0                                           | 0                                           | \$ 0           |
| 541.1                               | Measured Reuse Revenues:<br>Residential Reuse Revenues  |                                             |                                             |                |
| 541.2                               | Commercial Reuse Revenues                               |                                             |                                             |                |
| 541.3                               | Industrial Reuse Revenues                               |                                             |                                             |                |
| 541.4                               | Reuse Revenues From<br>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 |                                                         |                                             |                                             | \$ 31,215      |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : \_\_\_\_\_

Duval / Duval

YEAR OF REPORT  
December 31, 2024

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

| ACCT.<br>NO.<br>(a)               | ACCOUNT NAME<br>(b)                                                   | CURRENT<br>YEAR<br>(c) | .1<br>COLLECTION<br>EXPENSES-<br>OPERATIONS<br>(d) | .2<br>COLLECTION<br>EXPENSES-<br>MAINTENANCE<br>(e) | .3<br>PUMPING<br>EXPENSES -<br>OPERATIONS<br>(f) | .4<br>PUMPING<br>EXPENSES -<br>MAINTENANCE<br>(g) | .5<br>TREATMENT<br>& DISPOSAL<br>EXPENSES -<br>OPERATIONS<br>(h) | .6<br>TREATMENT<br>& DISPOSAL<br>EXPENSES -<br>MAINTENANCE<br>(i) |
|-----------------------------------|-----------------------------------------------------------------------|------------------------|----------------------------------------------------|-----------------------------------------------------|--------------------------------------------------|---------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------------------|
| 701                               | Salaries and Wages - Employees                                        | \$ 0                   | \$                                                 | \$                                                  | \$                                               | \$                                                | \$                                                               | \$                                                                |
| 703                               | Salaries and Wages - Officers,<br>Directors and Majority Stockholders | 9,500                  |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 704                               | Employee Pensions and Benefits                                        | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 710                               | Purchased Sewage Treatment                                            | 50,989                 |                                                    |                                                     |                                                  |                                                   | 50,989                                                           |                                                                   |
| 711                               | Sludge Removal Expense                                                | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 715                               | Purchased Power                                                       | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 716                               | Fuel for Power Production                                             | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 718                               | Chemicals                                                             | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 720                               | Materials and Supplies                                                | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 731                               | Contractual Services-Engineering                                      | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 732                               | Contractual Services - Accounting                                     | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 733                               | Contractual Services - Legal                                          | 45                     |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 734                               | Contractual Services - Mgt. Fees                                      | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 735                               | Contractual Services - Testing                                        | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 736                               | Contractual Services - Other                                          | 27,185                 |                                                    | 10,899                                              |                                                  |                                                   | 10,827                                                           | 358                                                               |
| 741                               | Rental of Building/Real Property                                      | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 742                               | Rental of Equipment                                                   | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 750                               | Transportation Expenses                                               | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 756                               | Insurance - Vehicle                                                   | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 757                               | Insurance - General Liability                                         | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 758                               | Insurance - Workman's Comp.                                           | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 759                               | Insurance - Other                                                     | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 760                               | Advertising Expense                                                   | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 766                               | Regulatory Commission Expenses<br>- Amortization of Rate Case Expense | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 767                               | Regulatory Commission Exp.-Other                                      | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 770                               | Bad Debt Expense                                                      | 0                      |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 775                               | Miscellaneous Expenses                                                | 402                    |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| Total Wastewater Utility Expenses |                                                                       | \$ 88,121              | \$ 0                                               | \$ 10,899                                           | \$ 0                                             | \$ 0                                              | \$ 61,816                                                        | \$ 358                                                            |

S-10(a)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : \_\_\_\_\_

Duval / Duval

**YEAR OF REPORT**  
December 31, 2024

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

| ACCT.<br>NO.<br>(a)               | ACCOUNT NAME<br>(b)                                                   | .7<br>CUSTOMER<br>ACCOUNTS<br>EXPENSE<br>(j) | .8<br>ADMIN. &<br>GENERAL<br>EXPENSES<br>(k) | .9<br>RECLAIMED<br>WATER<br>TREATMENT<br>EXPENSES-<br>OPERATIONS<br>(l) | .10<br>RECLAIMED<br>WATER<br>TREATMENT<br>EXPENSES-<br>MAINTENANCE<br>(m) | .11<br>RECLAIMED<br>WATER<br>DISTRIBUTION<br>EXPENSES-<br>OPERATIONS<br>(n) | .12<br>RECLAIMED<br>WATER<br>DISTRIBUTION<br>EXPENSES-<br>MAINTENANCE<br>(o) |
|-----------------------------------|-----------------------------------------------------------------------|----------------------------------------------|----------------------------------------------|-------------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------------------------------------------------|
| 701                               | Salaries and Wages - Employees                                        | \$                                           |                                              | \$                                                                      | \$                                                                        | \$                                                                          | \$                                                                           |
| 703                               | Salaries and Wages - Officers,<br>Directors and Majority Stockholders |                                              | 9,500                                        |                                                                         |                                                                           |                                                                             |                                                                              |
| 704                               | Employee Pensions and Benefits                                        |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 710                               | Purchased Sewage Treatment                                            |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 711                               | Sludge Removal Expense                                                |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 715                               | Purchased Power                                                       |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 716                               | Fuel for Power Purchased                                              |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 718                               | Chemicals                                                             |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 720                               | Materials and Supplies                                                |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 731                               | Contractual Services-Engineering                                      |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 732                               | Contractual Services - Accounting                                     |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 733                               | Contractual Services - Legal                                          |                                              | 45                                           |                                                                         |                                                                           |                                                                             |                                                                              |
| 734                               | Contractual Services - Mgt. Fees                                      |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 735                               | Contractual Services - Testing                                        |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 736                               | Contractual Services - Other                                          | 1,218                                        | 3,883                                        |                                                                         |                                                                           |                                                                             |                                                                              |
| 741                               | Rental of Building/Real Property                                      |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 742                               | Rental of Equipment                                                   |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 750                               | Transportation Expenses                                               |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 756                               | Insurance - Vehicle                                                   |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 757                               | Insurance - General Liability                                         |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 758                               | Insurance - Workman's Comp.                                           |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 759                               | Insurance - Other                                                     |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 760                               | Advertising Expense                                                   |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 766                               | Regulatory Commission Expenses<br>- Amortization of Rate Case Expense |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 767                               | Regulatory Commission Exp.-Other                                      |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 770                               | Bad Debt Expense                                                      |                                              | 402                                          |                                                                         |                                                                           |                                                                             |                                                                              |
| 775                               | Miscellaneous Expenses                                                |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| Total Wastewater Utility Expenses |                                                                       | \$ 1,218                                     | \$ 13,830                                    | \$ 0                                                                    | \$ 0                                                                      | \$ 0                                                                        | \$ 0                                                                         |

S-10(b)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Duval / Duval

### CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

| WATER METER SIZE<br>(a)                   | TYPE OF WATER METER<br>(b)        | EQUIVALENT FACTOR<br>(c) | NUMBER OF WATER METERS<br>(d) | TOTAL NUMBER OF METER EQUIVALENTS<br>(c x d)<br>(e) |
|-------------------------------------------|-----------------------------------|--------------------------|-------------------------------|-----------------------------------------------------|
| All Commercial                            |                                   | 1.0                      |                               | 0                                                   |
| 5/8"                                      | Displacement                      | 1.0                      | 15                            | 15                                                  |
| 3/4"                                      | Displacement                      | 1.5                      | 1                             | 2                                                   |
| 1"                                        | Displacement                      | 2.5                      | 5                             | 13                                                  |
| 1 1/2"                                    | Displacement or Turbine           | 5.0                      | 2                             | 10                                                  |
| 2"                                        | Displacement, Compound or Turbine | 8.0                      | 4                             | 32                                                  |
| 3"                                        | Displacement                      | 15.0                     | 2                             | 30                                                  |
| 3"                                        | Compound                          | 16.0                     |                               | 0                                                   |
| 3"                                        | Turbine                           | 17.5                     |                               | 0                                                   |
| 4"                                        | Displacement or Compound          | 25.0                     | 1                             | 25                                                  |
| 4"                                        | Turbine                           | 30.0                     |                               | 0                                                   |
| 6"                                        | Displacement or Compound          | 50.0                     |                               | 0                                                   |
| 6"                                        | Turbine                           | 62.5                     |                               | 0                                                   |
| 8"                                        | Compound                          | 80.0                     |                               | 0                                                   |
| 8"                                        | Turbine                           | 90.0                     |                               | 0                                                   |
| 10"                                       | Compound                          | 115.0                    |                               | 0                                                   |
| 10"                                       | Turbine                           | 145.0                    |                               | 0                                                   |
| 12"                                       | Turbine                           | 215.0                    |                               | 0                                                   |
| Total Wastewater System Meter Equivalents |                                   |                          |                               | 126                                                 |

### 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:

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

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

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

ERC Calculation:

S-11

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Duval / Duval

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

|                                     |     |  |  |
|-------------------------------------|-----|--|--|
| Permitted Capacity                  | N/A |  |  |
| Basis of Permit Capacity (1)        | N/A |  |  |
| Manufacturer                        | N/A |  |  |
| Type (2)                            |     |  |  |
| Hydraulic Capacity                  |     |  |  |
| Average Daily Flow                  | N/A |  |  |
| Total Gallons of Wastewater Treated |     |  |  |
| Method of Effluent Disposal         | N/A |  |  |

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

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Duval / Duval

**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 182
2. Maximum number of ERCs\* which can be served Unknown
3. Present system connection capacity (in ERCs\*) using existing lines 182
4. Future connection capacity (in ERCs\*) upon service area buildout Unknown
5. Estimated annual increase in ERCs\* Negative - Mall was sold
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No  
If so, when? N/A
9. Has the utility been required by the DEP or water management district to implement reuse? No  
If so, what are the utility's plans to comply with this requirement? N/A
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? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # N/A

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

S-13  
GROUP   
SYSTEM

YEAR OF REPORT

December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

| ACCT.<br>NO.<br>(a)                                                          | ACCOUNT NAME<br>(b)                                                 | REFERENCE<br>PAGE<br>(c) | WASTEWATER<br>UTILITY<br>(d) |
|------------------------------------------------------------------------------|---------------------------------------------------------------------|--------------------------|------------------------------|
| 101                                                                          | Utility Plant In Service                                            | S-4(a)                   | \$ 447,229                   |
|                                                                              | Less:                                                               |                          |                              |
|                                                                              | Nonused and Useful Plant (1)                                        |                          |                              |
| 108                                                                          | Accumulated Depreciation                                            | S-6(b)                   | 10,667                       |
| 110                                                                          | Accumulated Amortization                                            | F-8                      | 247                          |
| 271                                                                          | Contributions in Aid of Construction                                | S-7                      | 0                            |
| 252                                                                          | Advances for Construction                                           | F-20                     |                              |
| Subtotal                                                                     |                                                                     |                          | \$ 436,315                   |
|                                                                              | Add:                                                                |                          |                              |
| 272                                                                          | Accumulated Amortization of<br>Contributions in Aid of Construction | S-8(a)                   | \$ 0                         |
| Subtotal                                                                     |                                                                     |                          | \$ 436,315                   |
|                                                                              | Plus or Minus:                                                      |                          |                              |
| 114                                                                          | Acquisition Adjustments (2)                                         | F-7                      |                              |
| 115                                                                          | Accumulated Amortization of Acquisition Adjustments (2)             | F-7                      |                              |
|                                                                              | Working Capital Allowance (3)                                       |                          | 24,047                       |
|                                                                              | Other (Specify):                                                    |                          |                              |
|                                                                              |                                                                     |                          |                              |
|                                                                              |                                                                     |                          |                              |
| WASTEWATER RATE BASE                                                         |                                                                     |                          | \$ 460,362                   |
| WASTEWATER OPERATING INCOME                                                  |                                                                     | S-3                      | \$ (1,709)                   |
| ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base) |                                                                     |                          | -0.37%                       |

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



UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

### WASTEWATER OPERATING STATEMENT

| ACCT.<br>NO.<br>(a)            | ACCOUNT NAME<br>(b)                                          | REFERENCE<br>PAGE<br>(c) | WASTEWATER<br>UTILITY<br>(d) |
|--------------------------------|--------------------------------------------------------------|--------------------------|------------------------------|
| UTILITY OPERATING INCOME       |                                                              |                          |                              |
| 400                            | Operating Revenues                                           | S-9(a)                   | \$ 222,503                   |
| 530                            | Less: Guaranteed Revenue (and AFPI)                          | S-9(a)                   | 0                            |
| Net Operating Revenues         |                                                              |                          | \$ 222,503                   |
| 401                            | Operating Expenses                                           | S-10(a)                  | \$ 192,373                   |
| 403                            | Depreciation Expense                                         | S-6(a)                   | 21,255                       |
|                                | Less: Amortization of CIAC                                   | S-8(a)                   | 0                            |
| Net Depreciation Expense       |                                                              |                          | \$ 21,255                    |
| 406                            | Amortization of Utility Plant Acquisition Adjustment         | F-7                      |                              |
| 407                            | Amortization Expense (Other than CIAC)                       | F-8                      | 101                          |
| 408.10                         | Taxes Other Than Income<br>Utility Regulatory Assessment Fee |                          | 10,013                       |
| 408.11                         | Property Taxes                                               |                          | 471                          |
| 408.12                         | Payroll Taxes                                                |                          |                              |
| 408.13                         | Other Taxes and Licenses                                     |                          |                              |
| 408                            | Total Taxes Other Than Income                                |                          | \$ 10,484                    |
| 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     |                                                              |                          | \$ 224,212                   |
| Utility Operating Income       |                                                              |                          | \$ (1,709)                   |
| 530                            | Add Back:<br>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 |                                                              |                          | \$ (1,709)                   |

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

**WASTEWATER UTILITY PLANT ACCOUNTS**

| ACCT.<br>NO.<br>(a)    | ACCOUNT NAME<br>(b)                           | PREVIOUS<br>YEAR<br>(c) | ADDITIONS<br>(d) | RETIREMENTS<br>(e) | CURRENT<br>YEAR<br>(f) |
|------------------------|-----------------------------------------------|-------------------------|------------------|--------------------|------------------------|
| 351                    | Organization                                  | \$ 1,362                | \$               | \$                 | \$ 1,362               |
| 352                    | Franchises                                    | 2,210                   |                  |                    | 2,210                  |
| 353                    | Land and Land Rights                          | 58,000                  |                  |                    | 58,000                 |
| 354                    | Structures and Improvements                   | 6,397                   |                  |                    | 6,397                  |
| 355                    | Power Generation Equipment                    | 0                       | 120,808          |                    | 120,808                |
| 360                    | Collection Sewers - Force                     | 0                       |                  |                    | 0                      |
| 361                    | Collection Sewers - Gravity                   | 0                       |                  |                    | 0                      |
| 362                    | Special Collecting Structures                 | 0                       |                  |                    | 0                      |
| 363                    | Services to Customers                         | 0                       |                  |                    | 0                      |
| 364                    | Flow Measuring Devices                        | 18,822                  |                  |                    | 18,822                 |
| 365                    | Flow Measuring Installations                  | 0                       |                  |                    | 0                      |
| 366                    | Reuse Services                                | 0                       |                  |                    | 0                      |
| 367                    | Reuse Meters and Meter Installations          | 0                       |                  |                    | 0                      |
| 370                    | Receiving Wells                               | 0                       |                  |                    | 0                      |
| 371                    | Pumping Equipment                             | 27,188                  | 2,254            |                    | 29,442                 |
| 374                    | Reuse Distribution Reservoirs                 | 0                       |                  |                    | 0                      |
| 375                    | Reuse Transmission and<br>Distribution System | 0<br>0                  |                  |                    | 0<br>0                 |
| 380                    | Treatment and Disposal Equipment              | 142,703                 | 62,997           | 15,890             | 189,810                |
| 381                    | Plant Sewers                                  | 1,745                   |                  |                    | 1,745                  |
| 382                    | Outfall Sewer Lines                           | 18,635                  |                  |                    | 18,635                 |
| 389                    | Other Plant Miscellaneous Equipment           | 0                       |                  |                    | 0                      |
| 390                    | Office Furniture and Equipment                | 0                       |                  |                    | 0                      |
| 391                    | Transportation Equipment                      | 0                       |                  |                    | 0                      |
| 392                    | Stores Equipment                              | 0                       |                  |                    | 0                      |
| 393                    | Tools, Shop and Garage Equipment              | 0                       |                  |                    | 0                      |
| 394                    | Laboratory Equipment                          | 0                       |                  |                    | 0                      |
| 395                    | Power Operated Equipment                      | 0                       |                  |                    | 0                      |
| 396                    | Communication Equipment                       | 0                       |                  |                    | 0                      |
| 397                    | Miscellaneous Equipment                       | 0                       |                  |                    | 0                      |
| 398                    | Other Tangible Plant                          |                         |                  |                    | 0                      |
| Total Wastewater Plant |                                               | \$ 277,060              | \$ 186,060       | \$ 15,890          | \$ 447,229             |

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

S-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

YEAR OF REPORT  
December 31, 2024

WASTEWATER UTILITY PLANT MATRIX

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                           | .1<br>INTANGIBLE<br>PLANT<br>(g) | .2<br>COLLECTION<br>PLANT<br>(h) | .3<br>SYSTEM<br>PUMPING<br>PLANT<br>(i) | .4<br>TREATMENT<br>AND<br>DISPOSAL<br>(j) | .5<br>RECLAIMED<br>WASTEWATER<br>TREATMENT<br>PLANT<br>(i) | .6<br>RECLAIMED<br>WASTEWATER<br>DISTRIBUTION<br>PLANT<br>(i) | .7<br>GENERAL<br>PLANT<br>(k) |
|---------------------|-----------------------------------------------|----------------------------------|----------------------------------|-----------------------------------------|-------------------------------------------|------------------------------------------------------------|---------------------------------------------------------------|-------------------------------|
| 351                 | Organization                                  | \$ 1,362                         | \$                               | \$                                      | \$                                        | \$                                                         | \$                                                            | \$                            |
| 352                 | Franchises                                    | 2,210                            |                                  |                                         |                                           |                                                            |                                                               |                               |
| 353                 | Land and Land Rights                          |                                  |                                  |                                         | 58,000                                    |                                                            |                                                               |                               |
| 354                 | Structures and Improvements                   |                                  |                                  |                                         | 6,397                                     |                                                            |                                                               |                               |
| 355                 | Power Generation Equipment                    |                                  |                                  |                                         | 120,808                                   |                                                            |                                                               |                               |
| 360                 | Collection Sewers - Force                     |                                  | 0                                |                                         |                                           |                                                            |                                                               |                               |
| 361                 | Collection Sewers - Gravity                   |                                  | 0                                |                                         |                                           |                                                            |                                                               |                               |
| 362                 | Special Collecting Structures                 |                                  | 0                                |                                         |                                           |                                                            |                                                               |                               |
| 363                 | Services to Customers                         |                                  | 0                                |                                         |                                           |                                                            |                                                               |                               |
| 364                 | Flow Measuring Devices                        |                                  | 18,822                           |                                         |                                           |                                                            |                                                               |                               |
| 365                 | Flow Measuring Installations                  |                                  | 0                                |                                         |                                           |                                                            |                                                               |                               |
| 366                 | Reuse Services                                |                                  |                                  |                                         |                                           |                                                            |                                                               |                               |
| 367                 | Reuse Meters and Meter Installations          |                                  |                                  |                                         |                                           |                                                            |                                                               |                               |
| 370                 | Receiving Wells                               |                                  |                                  | 0                                       |                                           |                                                            |                                                               |                               |
| 371                 | Pumping Equipment                             |                                  |                                  | 29,442                                  |                                           |                                                            |                                                               |                               |
| 374                 | Reuse Distribution Reservoirs                 |                                  |                                  | 0                                       |                                           |                                                            |                                                               |                               |
| 375                 | Reuse Transmission and<br>Distribution System |                                  |                                  | 0                                       |                                           |                                                            |                                                               |                               |
| 380                 | Treatment and Disposal Equipment              |                                  |                                  |                                         | 189,810                                   |                                                            |                                                               |                               |
| 381                 | Plant Sewers                                  |                                  |                                  |                                         | 1,745                                     |                                                            |                                                               |                               |
| 382                 | Outfall Sewer Lines                           |                                  |                                  |                                         | 18,635                                    |                                                            |                                                               |                               |
| 389                 | Other Plant Miscellaneous Equipment           |                                  |                                  |                                         | 0                                         |                                                            |                                                               | 0                             |
| 390                 | Office Furniture and Equipment                |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 391                 | Transportation Equipment                      |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 392                 | Stores Equipment                              |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 393                 | Tools, Shop and Garage Equipment              |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 394                 | Laboratory Equipment                          |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 395                 | Power Operated Equipment                      |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 396                 | Communication Equipment                       |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 397                 | Miscellaneous Equipment                       |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
| 398                 | Other Tangible Plant                          |                                  |                                  |                                         |                                           |                                                            |                                                               | 0                             |
|                     | Total Wastewater Plant                        | \$ 3,571                         | \$ 18,822                        | \$ 29,442                               | \$ 395,395                                | \$ 0                                                       | \$ 0                                                          | \$ 0                          |

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

S-4(b)

GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

**YEAR OF REPORT**  
December 31, 2024

**UTILITY NAME:** North Florida Community Water Systems, Inc.

**SYSTEM NAME / COUNTY :** SGI (St. George Island) / Franklin

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

| ACCT.<br>NO.<br>(a)                           | ACCOUNT NAME<br>(b)                  | BALANCE<br>AT BEGINNING<br>OF YEAR<br>(c) | ACCRUALS<br>(d) | OTHER<br>CREDITS *<br>(e) | TOTAL<br>CREDITS<br>(d + e)<br>(f) |
|-----------------------------------------------|--------------------------------------|-------------------------------------------|-----------------|---------------------------|------------------------------------|
| 354                                           | Structures and Improvements          | \$ 33                                     | 237             |                           | \$ 237                             |
| 355                                           | Power Generation Equipment           | 0                                         | 1,777           |                           | 1,777                              |
| 360                                           | Collection Sewers - Force            | 0                                         |                 |                           | 0                                  |
| 361                                           | Collection Sewers - Gravity          | 0                                         |                 |                           | 0                                  |
| 362                                           | Special Collecting Structures        | 0                                         |                 |                           | 0                                  |
| 363                                           | Services to Customers                | 0                                         |                 |                           | 0                                  |
| 364                                           | Flow Measuring Devices               | 4,604                                     | 3,764           |                           | 3,764                              |
| 365                                           | Flow Measuring Installations         | 0                                         |                 |                           | 0                                  |
| 366                                           | Reuse Services                       | 0                                         |                 |                           | 0                                  |
| 367                                           | Reuse Meters and Meter Installations | 0                                         |                 |                           | 0                                  |
| 370                                           | Receiving Wells                      | 0                                         |                 |                           | 0                                  |
| 371                                           | Pumping Equipment                    | 196                                       | 1,894           |                           | 1,894                              |
| 374                                           | Reuse Distribution Reservoirs        | 0                                         |                 |                           | 0                                  |
| 375                                           | Reuse Transmission/Distribution Sys. | 0                                         |                 |                           | 0                                  |
| 380                                           | Treatment and Disposal Equipment     | 339                                       | 13,528          |                           | 13,528                             |
| 381                                           | Plant Sewers                         | 27                                        | 55              |                           | 55                                 |
| 382                                           | Outfall Sewer Lines                  | 104                                       | 0               |                           | 0                                  |
| 389                                           | Other Plant Miscellaneous Equipment  | 0                                         |                 |                           | 0                                  |
| 390                                           | Office Furniture and Equipment       | 0                                         |                 |                           | 0                                  |
| 391                                           | Transportation Equipment             | 0                                         |                 |                           | 0                                  |
| 392                                           | Stores Equipment                     | 0                                         |                 |                           | 0                                  |
| 393                                           | Tools, Shop and Garage Equipment     | 0                                         |                 |                           | 0                                  |
| 394                                           | Laboratory Equipment                 | 0                                         |                 |                           | 0                                  |
| 395                                           | Power Operated Equipment             |                                           |                 |                           | 0                                  |
| 396                                           | Communication Equipment              |                                           |                 |                           | 0                                  |
| 397                                           | Miscellaneous Equipment              |                                           |                 |                           | 0                                  |
| 398                                           | Other Tangible Plant                 |                                           |                 |                           | 0                                  |
| Total Depreciable Wastewater Plant in Service |                                      | \$ 5,303                                  | \$ 21,255       | \$ 0                      | \$ 21,255                          |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

**YEAR OF REPORT**  
December 31, 2024

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

| ACCT. NO.<br>(a)                              | ACCOUNT NAME<br>(b)                  | PLANT RETIRED<br>(g) | SALVAGE AND INSURANCE<br>(h) | COST OF REMOVAL AND OTHER CHARGES<br>(i) | TOTAL CHARGES<br>(g-h+i)<br>(j) | BALANCE AT END OF YEAR<br>(c+f-j)<br>(k) |
|-----------------------------------------------|--------------------------------------|----------------------|------------------------------|------------------------------------------|---------------------------------|------------------------------------------|
| 354                                           | Structures and Improvements          | \$                   | \$                           | \$                                       | 0                               | \$ 270                                   |
| 355                                           | Power Generation Equipment           |                      |                              |                                          | 0                               | 1,777                                    |
| 360                                           | Collection Sewers - Force            |                      |                              |                                          | 0                               | 0                                        |
| 361                                           | Collection Sewers - Gravity          |                      |                              |                                          | 0                               | 0                                        |
| 362                                           | Special Collecting Structures        |                      |                              |                                          | 0                               | 0                                        |
| 363                                           | Services to Customers                |                      |                              |                                          | 0                               | 0                                        |
| 364                                           | Flow Measuring Devices               |                      |                              |                                          | 0                               | 8,368                                    |
| 365                                           | Flow Measuring Installations         |                      |                              |                                          | 0                               | 0                                        |
| 366                                           | Reuse Services                       |                      |                              |                                          | 0                               | 0                                        |
| 367                                           | Reuse Meters and Meter Installations |                      |                              |                                          | 0                               | 0                                        |
| 370                                           | Receiving Wells                      |                      |                              |                                          | 0                               | 0                                        |
| 371                                           | Pumping Equipment                    |                      |                              |                                          | 0                               | 2,090                                    |
| 374                                           | Reuse Distribution Reservoirs        |                      |                              |                                          | 0                               | 0                                        |
| 375                                           | Reuse Transmission/Distribution Sys. |                      |                              |                                          | 0                               | 0                                        |
| 380                                           | Treatment and Disposal Equipment     | 15,890               |                              |                                          | 15,890                          | (2,023)                                  |
| 381                                           | Plant Sewers                         |                      |                              |                                          | 0                               | 82                                       |
| 382                                           | Outfall Sewer Lines                  |                      |                              |                                          | 0                               | 104                                      |
| 389                                           | Other Plant Miscellaneous Equipment  |                      |                              |                                          | 0                               | 0                                        |
| 390                                           | Office Furniture and Equipment       |                      |                              |                                          | 0                               | 0                                        |
| 391                                           | Transportation Equipment             |                      |                              |                                          | 0                               | 0                                        |
| 392                                           | Stores Equipment                     |                      |                              |                                          | 0                               | 0                                        |
| 393                                           | Tools, Shop and Garage Equipment     |                      |                              |                                          | 0                               | 0                                        |
| 394                                           | Laboratory Equipment                 |                      |                              |                                          | 0                               | 0                                        |
| 395                                           | Power Operated Equipment             |                      |                              |                                          | 0                               | 0                                        |
| 396                                           | Communication Equipment              |                      |                              |                                          | 0                               | 0                                        |
| 397                                           | Miscellaneous Equipment              |                      |                              |                                          | 0                               | 0                                        |
| 398                                           | Other Tangible Plant                 |                      |                              |                                          | 0                               | 0                                        |
| Total Depreciable Wastewater Plant in Service |                                      | \$ 15,890            | \$ 0                         | \$ 0                                     | \$ 15,890                       | \$ 10,667                                |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

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

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UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

**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<br>(a) | NUMBER OF<br>CONNECTIONS<br>(b) | CHARGE PER<br>CONNECTION<br>(c) | AMOUNT<br>(d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
|                              |                                 |                                 | \$ 0          |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
| Total Credits                |                                 |                                 | \$ 0          |

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

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



**YEAR OF REPORT**  
December 31, 2024

**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**

| CASH OR PROPERTY WAS RECEIVED DURING THE YEAR |                                        |               |
|-----------------------------------------------|----------------------------------------|---------------|
| DESCRIPTION<br>(a)                            | INDICATE<br>CASH OR<br>PROPERTY<br>(b) | AMOUNT<br>(c) |
| NONE.                                         |                                        | \$            |
|                                               |                                        |               |
|                                               |                                        |               |
|                                               |                                        |               |
|                                               |                                        |               |
|                                               |                                        |               |
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|                                               |                                        |               |
|                                               |                                        |               |
|                                               |                                        |               |
|                                               |                                        |               |
| Total Credits                                 |                                        | \$ 0          |

S-8(b)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

**WASTEWATER OPERATING REVENUE**

| ACCT.<br>NO.<br>(a)              | DESCRIPTION<br>(b)                                                             | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c) | YEAR END<br>NUMBER OF<br>CUSTOMERS *<br>(d) | AMOUNTS<br>(e) |
|----------------------------------|--------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------|----------------|
| <b>WASTEWATER SALES</b>          |                                                                                |                                             |                                             |                |
| 521.1                            | Flat Rate Revenues:<br>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           |
| 522.1                            | Measured Revenues:<br>Residential Revenues                                     | 36                                          | 38                                          | 66,144         |
| 522.2                            | Commercial Revenues                                                            | 1                                           | 1                                           | 156,359        |
| 522.3                            | Industrial Revenues                                                            |                                             |                                             |                |
| 522.4                            | Revenues From Public Authorities                                               |                                             |                                             |                |
| 522.5                            | Multiple Family Dwelling Revenues                                              |                                             |                                             |                |
| 522                              | Total Measured Revenues                                                        | 37                                          | 39                                          | \$ 222,503     |
| 523                              | Revenues From Public Authorities                                               |                                             |                                             |                |
| 524                              | Revenues From Other Systems                                                    |                                             |                                             |                |
| 525                              | Interdepartmental Revenues                                                     |                                             |                                             |                |
| Total Wastewater Sales           |                                                                                | 37                                          | 39                                          | \$ 222,503     |
| <b>OTHER WASTEWATER REVENUES</b> |                                                                                |                                             |                                             |                |
| 530                              | Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI) |                                             |                                             | \$             |
| 531                              | Sale of Sludge                                                                 |                                             |                                             |                |
| 532                              | Forfeited Discounts                                                            |                                             |                                             |                |
| 534                              | Rents From Wastewater Property                                                 |                                             |                                             |                |
| 535                              | Interdepartmental Rents                                                        |                                             |                                             |                |
| 536                              | Other Wastewater Revenues                                                      |                                             |                                             |                |
| Total Other Wastewater Revenues  |                                                                                |                                             |                                             | \$ 0           |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

**WASTEWATER OPERATING REVENUE**

| ACCT.<br>NO.<br>(a)                 | DESCRIPTION<br>(b)                                      | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c) | YEAR END<br>NUMBER OF<br>CUSTOMERS *<br>(d) | AMOUNTS<br>(e) |
|-------------------------------------|---------------------------------------------------------|---------------------------------------------|---------------------------------------------|----------------|
| RECLAIMED WATER SALES               |                                                         |                                             |                                             |                |
| 540.1                               | Flat Rate Reuse Revenues:<br>Residential Reuse Revenues |                                             |                                             | \$             |
| 540.2                               | Commercial Reuse Revenues                               |                                             |                                             |                |
| 540.3                               | Industrial Reuse Revenues                               |                                             |                                             |                |
| 540.4                               | Reuse Revenues From<br>Public Authorities               |                                             |                                             |                |
| 540.5                               | Other Revenues                                          |                                             |                                             |                |
| 540                                 | Total Flat Rate Reuse Revenues                          | 0                                           | 0                                           | \$ 0           |
| 541.1                               | Measured Reuse Revenues:<br>Residential Reuse Revenues  |                                             |                                             |                |
| 541.2                               | Commercial Reuse Revenues                               |                                             |                                             |                |
| 541.3                               | Industrial Reuse Revenues                               |                                             |                                             |                |
| 541.4                               | Reuse Revenues From<br>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 |                                                         |                                             |                                             | \$ 222,503     |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

YEAR OF REPORT  
December 31, 2024

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

| ACCT. NO.<br>(a)                  | ACCOUNT NAME<br>(b)                                                   | CURRENT YEAR<br>(c) | .1<br>COLLECTION<br>EXPENSES-<br>OPERATIONS<br>(d) | .2<br>COLLECTION<br>EXPENSES-<br>MAINTENANCE<br>(e) | .3<br>PUMPING<br>EXPENSES -<br>OPERATIONS<br>(f) | .4<br>PUMPING<br>EXPENSES -<br>MAINTENANCE<br>(g) | .5<br>TREATMENT<br>& DISPOSAL<br>EXPENSES -<br>OPERATIONS<br>(h) | .6<br>TREATMENT<br>& DISPOSAL<br>EXPENSES -<br>MAINTENANCE<br>(i) |
|-----------------------------------|-----------------------------------------------------------------------|---------------------|----------------------------------------------------|-----------------------------------------------------|--------------------------------------------------|---------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------------------|
| 701                               | Salaries and Wages - Employees                                        | \$ 0                | \$                                                 | \$                                                  | \$                                               | \$                                                | \$                                                               | \$                                                                |
| 703                               | Salaries and Wages - Officers,<br>Directors and Majority Stockholders | 5,000               |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 704                               | Employee Pensions and Benefits                                        | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 710                               | Purchased Sewage Treatment                                            | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 711                               | Sludge Removal Expense                                                | 3,800               |                                                    |                                                     |                                                  |                                                   | 3,800                                                            |                                                                   |
| 715                               | Purchased Power                                                       | 10,963              |                                                    |                                                     |                                                  |                                                   | 10,963                                                           |                                                                   |
| 716                               | Fuel for Power Production                                             | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 718                               | Chemicals                                                             | 8,383               |                                                    |                                                     |                                                  |                                                   | 8,383                                                            |                                                                   |
| 720                               | Materials and Supplies                                                | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 731                               | Contractual Services-Engineering                                      | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 732                               | Contractual Services - Accounting                                     | 1,050               |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 733                               | Contractual Services - Legal                                          | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 734                               | Contractual Services - Mgt. Fees                                      | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 735                               | Contractual Services - Testing                                        | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 736                               | Contractual Services - Other                                          | 152,950             |                                                    | 61,321                                              |                                                  |                                                   | 60,913                                                           | 2,012                                                             |
| 741                               | Rental of Building/Real Property                                      | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 742                               | Rental of Equipment                                                   | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 750                               | Transportation Expenses                                               | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 756                               | Insurance - Vehicle                                                   | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 757                               | Insurance - General Liability                                         | 1,194               |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 758                               | Insurance - Workman's Comp.                                           | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 759                               | Insurance - Other                                                     | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 760                               | Advertising Expense                                                   | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 766                               | Regulatory Commission Expenses<br>- Amortization of Rate Case Expense | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 767                               | Regulatory Commission Exp.-Other                                      | 0                   |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 770                               | Bad Debt Expense                                                      | 2,617               |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| 775                               | Miscellaneous Expenses                                                | 6,416               |                                                    |                                                     |                                                  |                                                   |                                                                  |                                                                   |
| Total Wastewater Utility Expenses |                                                                       | \$ 192,373          | \$ 0                                               | \$ 61,321                                           | \$ 0                                             | \$ 0                                              | \$ 84,060                                                        | \$ 2,012                                                          |

S-10(a)  
GROUP

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

**YEAR OF REPORT**  
December 31, 2024

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

| ACCT.<br>NO.<br>(a)               | ACCOUNT NAME<br>(b)                                                   | .7<br>CUSTOMER<br>ACCOUNTS<br>EXPENSE<br>(j) | .8<br>ADMIN. &<br>GENERAL<br>EXPENSES<br>(k) | .9<br>RECLAIMED<br>WATER<br>TREATMENT<br>EXPENSES-<br>OPERATIONS<br>(l) | .10<br>RECLAIMED<br>WATER<br>TREATMENT<br>EXPENSES-<br>MAINTENANCE<br>(m) | .11<br>RECLAIMED<br>WATER<br>DISTRIBUTION<br>EXPENSES-<br>OPERATIONS<br>(n) | .12<br>RECLAIMED<br>WATER<br>DISTRIBUTION<br>EXPENSES-<br>MAINTENANCE<br>(o) |
|-----------------------------------|-----------------------------------------------------------------------|----------------------------------------------|----------------------------------------------|-------------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------------------------------------------------|
| 701                               | Salaries and Wages - Employees                                        | \$                                           |                                              | \$                                                                      | \$                                                                        | \$                                                                          | \$                                                                           |
| 703                               | Salaries and Wages - Officers,<br>Directors and Majority Stockholders |                                              | 5,000                                        |                                                                         |                                                                           |                                                                             |                                                                              |
| 704                               | Employee Pensions and Benefits                                        |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 710                               | Purchased Sewage Treatment                                            |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 711                               | Sludge Removal Expense                                                |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 715                               | Purchased Power                                                       |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 716                               | Fuel for Power Purchased                                              |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 718                               | Chemicals                                                             |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 720                               | Materials and Supplies                                                |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 731                               | Contractual Services-Engineering                                      |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 732                               | Contractual Services - Accounting                                     |                                              | 1,050                                        |                                                                         |                                                                           |                                                                             |                                                                              |
| 733                               | Contractual Services - Legal                                          |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 734                               | Contractual Services - Mgt. Fees                                      |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 735                               | Contractual Services - Testing                                        |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 736                               | Contractual Services - Other                                          | 6,855                                        | 21,848                                       |                                                                         |                                                                           |                                                                             |                                                                              |
| 741                               | Rental of Building/Real Property                                      |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 742                               | Rental of Equipment                                                   |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 750                               | Transportation Expenses                                               |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 756                               | Insurance - Vehicle                                                   |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 757                               | Insurance - General Liability                                         |                                              | 1,194                                        |                                                                         |                                                                           |                                                                             |                                                                              |
| 758                               | Insurance - Workman's Comp.                                           |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 759                               | Insurance - Other                                                     |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 760                               | Advertising Expense                                                   |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 766                               | Regulatory Commission Expenses                                        |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
|                                   | - Amortization of Rate Case Expense                                   |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 767                               | Regulatory Commission Exp.-Other                                      |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 770                               | Bad Debt Expense                                                      | 2,617                                        |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 775                               | Miscellaneous Expenses                                                |                                              | 6,416                                        |                                                                         |                                                                           |                                                                             |                                                                              |
| Total Wastewater Utility Expenses |                                                                       | \$ 9,471                                     | \$ 35,509                                    | \$ 0                                                                    | \$ 0                                                                      | \$ 0                                                                        | \$ 0                                                                         |

S-10(b)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

| WATER<br>METER<br>SIZE<br>(a)             | TYPE OF WATER METER<br>(b)        | EQUIVALENT<br>FACTOR<br>(c) | NUMBER<br>OF WATER<br>METERS<br>(d) | TOTAL NUMBER<br>OF METER<br>EQUIVALENTS<br>(c x d)<br>(e) |
|-------------------------------------------|-----------------------------------|-----------------------------|-------------------------------------|-----------------------------------------------------------|
| All Customers                             |                                   | 1.0                         |                                     | 0                                                         |
|                                           | UNMETERED RESIDENTIAL             | 1.0                         | 38                                  | 38                                                        |
|                                           | UNMETERED CONDOS                  | 1.0                         | 100                                 | 100                                                       |
| 1"                                        | Displacement                      | 2.5                         |                                     | 0                                                         |
| 1 1/2"                                    | Displacement or Turbine           | 5.0                         |                                     | 0                                                         |
| 2"                                        | Displacement, Compound or Turbine | 8.0                         |                                     | 0                                                         |
| 3"                                        | Displacement                      | 15.0                        |                                     | 0                                                         |
| 3"                                        | Compound                          | 16.0                        |                                     | 0                                                         |
| 3"                                        | Turbine                           | 17.5                        |                                     | 0                                                         |
| 4"                                        | Displacement or Compound          | 25.0                        |                                     | 0                                                         |
| 4"                                        | Turbine                           | 30.0                        |                                     | 0                                                         |
| 6"                                        | Displacement or Compound          | 50.0                        |                                     | 0                                                         |
| 6"                                        | Turbine                           | 62.5                        |                                     | 0                                                         |
| 8"                                        | Compound                          | 80.0                        |                                     | 0                                                         |
| 8"                                        | Turbine                           | 90.0                        |                                     | 0                                                         |
| 10"                                       | Compound                          | 115.0                       |                                     | 0                                                         |
| 10"                                       | Turbine                           | 145.0                       |                                     | 0                                                         |
| 12"                                       | Turbine                           | 215.0                       |                                     | 0                                                         |
| Total Wastewater System Meter Equivalents |                                   |                             |                                     | 138                                                       |

**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:

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

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

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

ERC Calculation:

S-11

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

|                                     |                    |  |  |
|-------------------------------------|--------------------|--|--|
| Permitted Capacity                  | 45,000             |  |  |
| Basis of Permit Capacity (1)        | AADF               |  |  |
| Manufacturer                        | MACK               |  |  |
| Type (2)                            | Aeration           |  |  |
| Hydraulic Capacity                  |                    |  |  |
| Average Daily Flow                  | 13,192             |  |  |
| Total Gallons of Wastewater Treated | 4,815,000          |  |  |
| Method of Effluent Disposal         | Rapid Infiltration |  |  |

(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 \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : SGI (St. George Island) / Franklin

### 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 138
2. Maximum number of ERCs\* which can be served Unknown
3. Present system connection capacity (in ERCs\*) using existing lines 138
4. Future connection capacity (in ERCs\*) upon service area buildout 138
5. Estimated annual increase in ERCs\* 1
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

#### Repair Spray Fields

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

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No

If so, when? N/A

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

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

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? N/A
- c. When will construction begin? N/A
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? No

12. Department of Environmental Protection ID # FLA010073

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

S-13  
GROUP   
SYSTEM



UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

| ACCT.<br>NO.<br>(a)                                                          | ACCOUNT NAME<br>(b)                                                         | REFERENCE<br>PAGE<br>(c) | WASTEWATER<br>UTILITY<br>(d) |
|------------------------------------------------------------------------------|-----------------------------------------------------------------------------|--------------------------|------------------------------|
| 101                                                                          | Utility Plant In Service                                                    | S-4(a)                   | \$ 922,405                   |
|                                                                              | Less:                                                                       |                          |                              |
|                                                                              | Nonused and Useful Plant (1)                                                |                          |                              |
| 108                                                                          | Accumulated Depreciation                                                    | S-6(b)                   | 769,867                      |
| 110                                                                          | Accumulated Amortization                                                    | F-8                      | 4,666                        |
| 271                                                                          | Contributions in Aid of Construction                                        | S-7                      | 18,317                       |
| 252                                                                          | Advances for Construction                                                   | F-20                     |                              |
| Subtotal                                                                     |                                                                             |                          | \$ 129,556                   |
| 272                                                                          | Add:<br>Accumulated Amortization of<br>Contributions in Aid of Construction | S-8(a)                   | \$ 4,167                     |
| Subtotal                                                                     |                                                                             |                          | \$ 133,723                   |
|                                                                              | Plus or Minus:                                                              |                          |                              |
| 114                                                                          | Acquisition Adjustments (2)                                                 | F-7                      | (106,865)                    |
| 115                                                                          | Accumulated Amortization of Acquisition Adjustments (2)                     | F-7                      | 106,865                      |
|                                                                              | Working Capital Allowance (3)                                               |                          | 15,941                       |
|                                                                              | Other (Specify):                                                            |                          |                              |
|                                                                              |                                                                             |                          |                              |
|                                                                              |                                                                             |                          |                              |
| WASTEWATER RATE BASE                                                         |                                                                             |                          | \$ 149,664                   |
| WASTEWATER OPERATING INCOME                                                  |                                                                             | S-3                      | \$ (23,039)                  |
| ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base) |                                                                             |                          | -15.39%                      |

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

**YEAR OF REPORT**

December 31, 2024

 UTILITY NAME: North Florida Community Water Systems, Inc.

 SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington
**WASTEWATER OPERATING STATEMENT**

| ACCT.<br>NO.<br>(a)            | ACCOUNT NAME<br>(b)                                  | REFERENCE<br>PAGE<br>(c) | WASTEWATER<br>UTILITY<br>(d) |
|--------------------------------|------------------------------------------------------|--------------------------|------------------------------|
| UTILITY OPERATING INCOME       |                                                      |                          |                              |
| 400                            | Operating Revenues                                   | S-9(a)                   | \$ 126,241                   |
| 530                            | Less: Guaranteed Revenue (and AFPI)                  | S-9(a)                   | 0                            |
| Net Operating Revenues         |                                                      |                          | \$ 126,241                   |
| 401                            | Operating Expenses                                   | S-10(a)                  | \$ 127,532                   |
| 403                            | Depreciation Expense                                 | S-6(a)                   | 13,313                       |
|                                | Less: Amortization of CIAC                           | S-8(a)                   | 212                          |
| Net Depreciation Expense       |                                                      |                          | \$ 13,101                    |
| 406                            | Amortization of Utility Plant Acquisition Adjustment | F-7                      | 0                            |
| 407                            | Amortization Expense (Other than CIAC)               | F-8                      | 61                           |
| 408.10                         | Taxes Other Than Income                              |                          | 5,681                        |
|                                | Utility Regulatory Assessment Fee                    |                          | 2,906                        |
| 408.11                         | Property Taxes                                       |                          |                              |
| 408.12                         | Payroll Taxes                                        |                          |                              |
| 408.13                         | Other Taxes and Licenses                             |                          |                              |
| 408                            | Total Taxes Other Than Income                        |                          | \$ 8,587                     |
| 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     |                                                      |                          | \$ 149,280                   |
| Utility Operating Income       |                                                      |                          | \$ (23,039)                  |
| 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 |                                                      |                          | \$ (23,039)                  |

**YEAR OF REPORT**

December 31, 2024

**UTILITY NAME:** North Florida Community Water Systems, Inc.

**SYSTEM NAME / COUNTY :** Sunny Hills Wastewater System / Washington

**WASTEWATER UTILITY PLANT ACCOUNTS**

| ACCT.<br>NO.<br>(a)    | ACCOUNT NAME<br>(b)                           | PREVIOUS<br>YEAR<br>(c) | ADDITIONS<br>(d) | RETIREMENTS<br>(e) | CURRENT<br>YEAR<br>(f) |
|------------------------|-----------------------------------------------|-------------------------|------------------|--------------------|------------------------|
| 351                    | Organization                                  | \$ 2,433                | \$               | \$                 | \$ 2,433               |
| 352                    | Franchises                                    | 3,990                   |                  |                    | 3,990                  |
| 353                    | Land and Land Rights                          | 4,483                   |                  |                    | 4,483                  |
| 354                    | Structures and Improvements                   | 15,770                  | 2,722            | 2,042              | 16,451                 |
| 355                    | Power Generation Equipment                    | 45,616                  |                  |                    | 45,616                 |
| 360                    | Collection Sewers - Force                     | 13,078                  |                  |                    | 13,078                 |
| 361                    | Collection Sewers - Gravity                   | 280,152                 | 2,879            |                    | 283,031                |
| 362                    | Special Collecting Structures                 | 0                       | 0                |                    | 0                      |
| 363                    | Services to Customers                         | 53,006                  | 7,560            | 1,131              | 59,435                 |
| 364                    | Flow Measuring Devices                        | 10,056                  |                  |                    | 10,056                 |
| 365                    | Flow Measuring Installations                  | 0                       |                  |                    | 0                      |
| 366                    | Reuse Services                                | 0                       |                  |                    | 0                      |
| 367                    | Reuse Meters and Meter Installations          | 0                       |                  |                    | 0                      |
| 370                    | Receiving Wells                               | 14,429                  |                  |                    | 14,429                 |
| 371                    | Pumping Equipment                             | 76,495                  | 82,602           |                    | 159,097                |
| 374                    | Reuse Distribution Reservoirs                 | 0                       |                  |                    | 0                      |
| 375                    | Reuse Transmission and<br>Distribution System | 0                       |                  |                    | 0                      |
| 380                    | Treatment and Disposal Equipment              | 157,963                 | 7,427            | 2,371              | 163,019                |
| 381                    | Plant Sewers                                  | 6,726                   |                  |                    | 6,726                  |
| 382                    | Outfall Sewer Lines                           | 1,619                   |                  |                    | 1,619                  |
| 389                    | Other Plant Miscellaneous Equipment           | 625                     |                  |                    | 625                    |
| 390                    | Office Furniture and Equipment                | 6,441                   |                  |                    | 6,441                  |
| 391                    | Transportation Equipment                      | 0                       |                  |                    | 0                      |
| 392                    | Stores Equipment                              | 81                      |                  |                    | 81                     |
| 393                    | Tools, Shop and Garage Equipment              | 1,624                   |                  |                    | 1,624                  |
| 394                    | Laboratory Equipment                          | 1,333                   |                  |                    | 1,333                  |
| 395                    | Power Operated Equipment                      | 277                     |                  |                    | 277                    |
| 396                    | Communication Equipment                       | 4,832                   |                  |                    | 4,832                  |
| 397                    | Miscellaneous Equipment                       | 3,285                   |                  |                    | 3,285                  |
| 398                    | Other Tangible Plant                          | 120,444                 |                  |                    | 120,444                |
| Total Wastewater Plant |                                               | \$ 824,758              | \$ 103,191       | \$ 5,544           | \$ 922,405             |

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

S-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

YEAR OF REPORT  
December 31, 2024

WASTEWATER UTILITY PLANT MATRIX

| ACCT. NO.<br>(a) | ACCOUNT NAME<br>(b)                        | .1<br>INTANGIBLE PLANT<br>(g) | .2<br>COLLECTION PLANT<br>(h) | .3<br>SYSTEM PUMPING PLANT<br>(i) | .4<br>TREATMENT AND DISPOSAL<br>(j) | .5<br>RECLAIMED WASTEWATER TREATMENT PLANT<br>(i) | .6<br>RECLAIMED WASTEWATER DISTRIBUTION PLANT<br>(j) | .7<br>GENERAL PLANT<br>(k) |
|------------------|--------------------------------------------|-------------------------------|-------------------------------|-----------------------------------|-------------------------------------|---------------------------------------------------|------------------------------------------------------|----------------------------|
| 351              | Organization                               | \$ 2,433                      |                               |                                   |                                     |                                                   |                                                      |                            |
| 352              | Franchises                                 | 3,990                         |                               |                                   |                                     |                                                   |                                                      |                            |
| 353              | Land and Land Rights                       |                               |                               |                                   | 4,483                               |                                                   |                                                      |                            |
| 354              | Structures and Improvements                |                               |                               |                                   | 16,451                              |                                                   |                                                      |                            |
| 355              | Power Generation Equipment                 |                               |                               |                                   | 45,616                              |                                                   |                                                      |                            |
| 360              | Collection Sewers - Force                  |                               | 13,078                        |                                   |                                     |                                                   |                                                      |                            |
| 361              | Collection Sewers - Gravity                |                               | 283,031                       |                                   |                                     |                                                   |                                                      |                            |
| 362              | Special Collecting Structures              |                               | 0                             |                                   |                                     |                                                   |                                                      |                            |
| 363              | Services to Customers                      |                               | 59,435                        |                                   |                                     |                                                   |                                                      |                            |
| 364              | Flow Measuring Devices                     |                               | 10,056                        |                                   |                                     |                                                   |                                                      |                            |
| 365              | Flow Measuring Installations               |                               | 0                             |                                   |                                     |                                                   |                                                      |                            |
| 366              | Reuse Services                             |                               |                               |                                   |                                     |                                                   |                                                      |                            |
| 367              | Reuse Meters and Meter Installations       |                               |                               |                                   |                                     |                                                   |                                                      |                            |
| 370              | Receiving Wells                            |                               |                               | 14,429                            |                                     |                                                   |                                                      |                            |
| 371              | Pumping Equipment                          |                               |                               | 159,097                           |                                     |                                                   |                                                      |                            |
| 374              | Reuse Distribution Reservoirs              |                               |                               | 0                                 |                                     |                                                   |                                                      |                            |
| 375              | Reuse Transmission and Distribution System |                               |                               | 0                                 |                                     |                                                   |                                                      |                            |
| 380              | Treatment and Disposal Equipment           |                               |                               |                                   | 163,019                             |                                                   |                                                      |                            |
| 381              | Plant Sewers                               |                               |                               |                                   | 6,726                               |                                                   |                                                      |                            |
| 382              | Outfall Sewer Lines                        |                               |                               |                                   | 1,619                               |                                                   |                                                      |                            |
| 389              | Other Plant Miscellaneous Equipment        |                               |                               |                                   | 625                                 |                                                   |                                                      | 6,441                      |
| 390              | Office Furniture and Equipment             |                               |                               |                                   |                                     |                                                   |                                                      | 0                          |
| 391              | Transportation Equipment                   |                               |                               |                                   |                                     |                                                   |                                                      | 81                         |
| 392              | Stores Equipment                           |                               |                               |                                   |                                     |                                                   |                                                      | 1,624                      |
| 393              | Tools, Shop and Garage Equipment           |                               |                               |                                   |                                     |                                                   |                                                      | 1,335                      |
| 394              | Laboratory Equipment                       |                               |                               |                                   |                                     |                                                   |                                                      | 277                        |
| 395              | Power Operated Equipment                   |                               |                               |                                   |                                     |                                                   |                                                      | 4,892                      |
| 396              | Communication Equipment                    |                               |                               |                                   |                                     |                                                   |                                                      | 3,285                      |
| 397              | Miscellaneous Equipment                    |                               |                               |                                   |                                     |                                                   |                                                      | 120,444                    |
| 398              | Other Tangible Plant                       |                               |                               |                                   |                                     |                                                   |                                                      |                            |
|                  | Total Wastewater Plant                     | \$ 6,423                      | \$ 365,601                    | \$ 173,526                        | \$ 238,539                          | \$ 0                                              | \$ 0                                                 | \$ 138,317                 |

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

S-4(b)

GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

|                       |
|-----------------------|
| <b>YEAR OF REPORT</b> |
| December 31, 2024     |

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

| ACCT.<br>NO.<br>(a)                           | ACCOUNT NAME<br>(b)                  | BALANCE<br>AT BEGINNING<br>OF YEAR<br>(c) | ACCRUALS<br>(d) | OTHER<br>CREDITS *<br>(e) | TOTAL<br>CREDITS<br>(d + e)<br>(f) |
|-----------------------------------------------|--------------------------------------|-------------------------------------------|-----------------|---------------------------|------------------------------------|
| 354                                           | Structures and Improvements          | \$ 13,762                                 | \$ 511          |                           | \$ 511                             |
| 355                                           | Power Generation Equipment           | 45,616                                    |                 |                           | 0                                  |
| 360                                           | Collection Sewers - Force            | 1,920                                     | 436             |                           | 436                                |
| 361                                           | Collection Sewers - Gravity          | 280,527                                   | 2,616           |                           | 2,616                              |
| 362                                           | Special Collecting Structures        | 0                                         |                 |                           | 0                                  |
| 363                                           | Services to Customers                | 53,006                                    | 521             |                           | 521                                |
| 364                                           | Flow Measuring Devices               | 10,212                                    |                 |                           | 0                                  |
| 365                                           | Flow Measuring Installations         | 0                                         |                 |                           | 0                                  |
| 366                                           | Reuse Services                       | 0                                         |                 |                           | 0                                  |
| 367                                           | Reuse Meters and Meter Installations | 0                                         |                 |                           | 0                                  |
| 370                                           | Receiving Wells                      | 14,155                                    | 281             |                           | 281                                |
| 371                                           | Pumping Equipment                    | 53,157                                    | 7,088           |                           | 7,088                              |
| 374                                           | Reuse Distribution Reservoirs        | 0                                         |                 |                           | 0                                  |
| 375                                           | Reuse Transmission/Distribution Sys. | 0                                         |                 |                           | 0                                  |
| 380                                           | Treatment and Disposal Equipment     | 143,958                                   | 1,573           |                           | 1,573                              |
| 381                                           | Plant Sewers                         | 6,729                                     | 192             |                           | 192                                |
| 382                                           | Outfall Sewer Lines                  | 372                                       | 54              |                           | 54                                 |
| 389                                           | Other Plant Miscellaneous Equipment  | 325                                       | 42              |                           | 42                                 |
| 390                                           | Office Furniture and Equipment       | 6,483                                     |                 |                           | 0                                  |
| 391                                           | Transportation Equipment             | 0                                         |                 |                           | 0                                  |
| 392                                           | Stores Equipment                     | 81                                        |                 |                           | 0                                  |
| 393                                           | Tools, Shop and Garage Equipment     | 1,624                                     |                 |                           | 0                                  |
| 394                                           | Laboratory Equipment                 | 1,333                                     |                 |                           | 0                                  |
| 395                                           | Power Operated Equipment             | 277                                       |                 |                           | 0                                  |
| 396                                           | Communication Equipment              | 4,832                                     |                 |                           | 0                                  |
| 397                                           | Miscellaneous Equipment              | 3,285                                     |                 |                           | 0                                  |
| 398                                           | Other Tangible Plant                 | 120,444                                   | 0               |                           | 0                                  |
| Total Depreciable Wastewater Plant in Service |                                      | \$ 762,098                                | \$ 13,313       | \$ 0                      | \$ 13,313                          |

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

S-6(a)

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

| ACCT. NO.<br>(a)                              | ACCOUNT NAME<br>(b)                  | PLANT RETIRED<br>(g) | SALVAGE AND INSURANCE<br>(h) | COST OF REMOVAL AND OTHER CHARGES<br>(i) | TOTAL CHARGES<br>(g-h+i) | BALANCE AT END OF YEAR<br>(c+f-j) |
|-----------------------------------------------|--------------------------------------|----------------------|------------------------------|------------------------------------------|--------------------------|-----------------------------------|
| 354                                           | Structures and Improvements          | \$ 2,042             | \$                           | \$                                       | \$ 2,042                 | \$ 12,231                         |
| 355                                           | Power Generation Equipment           |                      |                              |                                          | 0                        | 45,616                            |
| 360                                           | Collection Sewers - Force            |                      |                              |                                          | 0                        | 2,356                             |
| 361                                           | Collection Sewers - Gravity          |                      |                              |                                          | 0                        | 283,143                           |
| 362                                           | Special Collecting Structures        |                      |                              |                                          | 0                        | 0                                 |
| 363                                           | Services to Customers                |                      |                              |                                          | 1,131                    | 52,397                            |
| 364                                           | Flow Measuring Devices               | 1,131                |                              |                                          | 0                        | 10,212                            |
| 365                                           | Flow Measuring Installations         |                      |                              |                                          | 0                        | 0                                 |
| 366                                           | Reuse Services                       |                      |                              |                                          | 0                        | 0                                 |
| 367                                           | Reuse Meters and Meter Installations |                      |                              |                                          | 0                        | 0                                 |
| 370                                           | Receiving Wells                      |                      |                              |                                          | 0                        | 14,435                            |
| 371                                           | Pumping Equipment                    |                      |                              |                                          | 0                        | 60,245                            |
| 374                                           | Reuse Distribution Reservoirs        |                      |                              |                                          | 0                        | 0                                 |
| 375                                           | Reuse Transmission/Distribution Sys. |                      |                              |                                          | 0                        | 0                                 |
| 380                                           | Treatment and Disposal Equipment     | 2,371                |                              |                                          | 2,371                    | 143,160                           |
| 381                                           | Plant Sewers                         |                      |                              |                                          | 0                        | 6,921                             |
| 382                                           | Outfall Sewer Lines                  |                      |                              |                                          | 0                        | 426                               |
| 389                                           | Other Plant Miscellaneous Equipment  |                      |                              |                                          | 0                        | 366                               |
| 390                                           | Office Furniture and Equipment       |                      |                              |                                          | 0                        | 6,483                             |
| 391                                           | Transportation Equipment             |                      |                              |                                          | 0                        | 0                                 |
| 392                                           | Stores Equipment                     |                      |                              |                                          | 0                        | 81                                |
| 393                                           | Tools, Shop and Garage Equipment     |                      |                              |                                          | 0                        | 1,624                             |
| 394                                           | Laboratory Equipment                 |                      |                              |                                          | 0                        | 1,333                             |
| 395                                           | Power Operated Equipment             |                      |                              |                                          | 0                        | 277                               |
| 396                                           | Communication Equipment              |                      |                              |                                          | 0                        | 4,832                             |
| 397                                           | Miscellaneous Equipment              |                      |                              |                                          | 0                        | 3,285                             |
| 398                                           | Other Tangible Plant                 |                      |                              |                                          | 0                        | 120,444                           |
| Total Depreciable Wastewater Plant in Service |                                      | \$ 5,544             | \$ 0                         | \$ 0                                     | \$ 5,544                 | \$ 769,867                        |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

| DESCRIPTION<br>(a)                                                                                  | REFERENCE<br>(b) | WASTEWATER<br>(c)    |
|-----------------------------------------------------------------------------------------------------|------------------|----------------------|
| Balance first of year                                                                               |                  | \$ <u>10,757</u>     |
| Add credits during year:                                                                            |                  |                      |
| Contributions received from Capacity,<br>Main Extension and Customer Connection Charges             | S-8(a)           | \$ <u>7,560</u>      |
| Contributions received from Developer or<br>Contractor Agreements in cash or property               | S-8(b)           | <u>0</u>             |
|                                                                                                     |                  |                      |
| Total Credits                                                                                       |                  | \$ <u>7,560</u>      |
| Less debits charged during the year (All debits charged<br>during the year must be explained below) |                  | \$ <u>          </u> |
|                                                                                                     |                  |                      |
| Total Contributions In Aid of Construction                                                          |                  | \$ <u>18,317</u>     |

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

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UTILITY NAME: North Florida Community Water Systems, Inc.

|                                            |
|--------------------------------------------|
| <b>YEAR OF REPORT</b><br>December 31, 2024 |
|--------------------------------------------|

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

**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<br>(a) | NUMBER OF<br>CONNECTIONS<br>(b) | CHARGE PER<br>CONNECTION<br>(c) | AMOUNT<br>(d) |
|------------------------------|---------------------------------|---------------------------------|---------------|
| Main Extension               | 2                               | 480                             | \$ 960        |
| Plant Capacity               | 2                               | 1,300                           | 2,600         |
| Service Installation         | 2                               | 2,000                           | 4,000         |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
|                              |                                 |                                 | 0             |
| Total Credits                |                                 |                                 | \$ 7,560      |

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

| DESCRIPTION<br>(a)                  | WASTEWATER<br>(b) |
|-------------------------------------|-------------------|
| Balance first of year               | \$ 3,955          |
| Debits during the year:             |                   |
| Accruals charged to Account 272     | \$ 212            |
| Other debits (specify) :            |                   |
|                                     |                   |
|                                     |                   |
| Total debits                        | \$ 212            |
| Credits during the year (specify) : |                   |
|                                     | \$                |
|                                     |                   |
| Total credits                       | \$ 0              |
| Balance end of year                 | \$ 4,167          |

**YEAR OF REPORT**  
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S-8(b)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

**WASTEWATER OPERATING REVENUE**

| ACCT.<br>NO.<br>(a)              | DESCRIPTION<br>(b)                                                             | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c) | YEAR END<br>NUMBER OF<br>CUSTOMERS *<br>(d) | AMOUNTS<br>(e) |
|----------------------------------|--------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------|----------------|
| <b>WASTEWATER SALES</b>          |                                                                                |                                             |                                             |                |
| 521.1                            | Flat Rate Revenues:<br>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           |
| 522.1                            | Measured Revenues:<br>Residential Revenues                                     | 172                                         | 169                                         | 124,894        |
| 522.2                            | Commercial Revenues                                                            | 1                                           | 1                                           | 1,347          |
| 522.3                            | Industrial Revenues                                                            |                                             |                                             |                |
| 522.4                            | Revenues From Public Authorities                                               |                                             |                                             |                |
| 522.5                            | Multiple Family Dwelling Revenues                                              |                                             |                                             |                |
| 522                              | Total Measured Revenues                                                        | 173                                         | 170                                         | \$ 126,241     |
| 523                              | Revenues From Public Authorities                                               |                                             |                                             |                |
| 524                              | Revenues From Other Systems                                                    |                                             |                                             |                |
| 525                              | Interdepartmental Revenues                                                     |                                             |                                             |                |
| Total Wastewater Sales           |                                                                                | 173                                         | 170                                         | \$ 126,241     |
| <b>OTHER WASTEWATER REVENUES</b> |                                                                                |                                             |                                             |                |
| 530                              | Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI) |                                             |                                             | \$             |
| 531                              | Sale of Sludge                                                                 |                                             |                                             |                |
| 532                              | Forfeited Discounts                                                            |                                             |                                             |                |
| 534                              | Rents From Wastewater Property                                                 |                                             |                                             |                |
| 535                              | Interdepartmental Rents                                                        |                                             |                                             |                |
| 536                              | Other Wastewater Revenues                                                      |                                             |                                             |                |
| Total Other Wastewater Revenues  |                                                                                |                                             |                                             | \$ 0           |

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

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

**WASTEWATER OPERATING REVENUE**

| ACCT.<br>NO.<br>(a)                 | DESCRIPTION<br>(b)                        | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c) | YEAR END<br>NUMBER OF<br>CUSTOMERS *<br>(d) | AMOUNTS<br>(e) |
|-------------------------------------|-------------------------------------------|---------------------------------------------|---------------------------------------------|----------------|
| RECLAIMED WATER SALES               |                                           |                                             |                                             |                |
| 540.1                               | Flat Rate Reuse Revenues:                 |                                             |                                             |                |
| 540.2                               | Residential Reuse Revenues                |                                             |                                             | \$             |
| 540.3                               | Commercial Reuse Revenues                 |                                             |                                             |                |
| 540.4                               | Industrial Reuse Revenues                 |                                             |                                             |                |
| 540.5                               | Reuse Revenues From<br>Public Authorities |                                             |                                             |                |
| 540.5                               | Other Revenues                            |                                             |                                             |                |
| 540                                 | Total Flat Rate Reuse Revenues            | 0                                           | 0                                           | \$ 0           |
| 541.1                               | Measured Reuse Revenues:                  |                                             |                                             |                |
| 541.2                               | Residential Reuse Revenues                |                                             |                                             |                |
| 541.3                               | Commercial Reuse Revenues                 |                                             |                                             |                |
| 541.4                               | Industrial Reuse Revenues                 |                                             |                                             |                |
| 541.4                               | Reuse Revenues From<br>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 |                                           |                                             |                                             | \$ 126,241     |

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

S-9(b)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: Sunny Hills Wastewater System / Washington

**YEAR OF REPORT**  
December 31, 2024

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

| ACCT.<br>NO.<br>(a)               | ACCOUNT NAME<br>(b)                                                   | CURRENT<br>YEAR<br>(c) | .1<br>COLLECTION<br>EXPENSES-<br>OPERATIONS<br>(d) | .2<br>COLLECTION<br>EXPENSES-<br>MAINTENANCE<br>(e) | .3<br>PUMPING<br>EXPENSES-<br>OPERATIONS<br>(f) | .4<br>PUMPING<br>EXPENSES-<br>MAINTENANCE<br>(g) | .5<br>TREATMENT<br>& DISPOSAL<br>EXPENSES -<br>OPERATIONS<br>(h) | .6<br>TREATMENT<br>& DISPOSAL<br>EXPENSES -<br>MAINTENANCE<br>(i) |
|-----------------------------------|-----------------------------------------------------------------------|------------------------|----------------------------------------------------|-----------------------------------------------------|-------------------------------------------------|--------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------------------|
| 701                               | Salaries and Wages - Employees                                        | \$ 0                   | \$                                                 | \$                                                  | \$                                              | \$                                               | \$                                                               | \$                                                                |
| 703                               | Salaries and Wages - Officers,<br>Directors and Majority Stockholders | 2,800                  |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 704                               | Employee Pensions and Benefits                                        | 0                      |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 710                               | Purchased Sewage Treatment                                            | 0                      |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 711                               | Sludge Removal Expense                                                | 0                      |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 715                               | Purchased Power                                                       | 7,551                  |                                                    |                                                     |                                                 |                                                  | 7,551                                                            |                                                                   |
| 716                               | Fuel for Power Production                                             | 0                      |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 718                               | Chemicals                                                             | 4,880                  |                                                    |                                                     |                                                 |                                                  | 4,880                                                            |                                                                   |
| 720                               | Materials and Supplies                                                | 0                      |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 731                               | Contractual Services-Engineering                                      | 0                      |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 732                               | Contractual Services - Accounting                                     | 0                      |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 733                               | Contractual Services - Legal                                          | 40                     |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 734                               | Contractual Services - Mgt. Fees                                      | 0                      |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 735                               | Contractual Services - Testing                                        | 0                      |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 736                               | Contractual Services - Other                                          | 106,488                |                                                    | 42,693                                              |                                                 |                                                  | 42,410                                                           | 1,401                                                             |
| 741                               | Rental of Building/Real Property                                      | 0                      |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 742                               | Rental of Equipment                                                   | 0                      |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 750                               | Transportation Expenses                                               | 0                      |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 756                               | Insurance - Vehicle                                                   | 0                      |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 757                               | Insurance - General Liability                                         | 3,087                  |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 758                               | Insurance - Workman's Comp.                                           | 0                      |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 759                               | Insurance - Other                                                     | 0                      |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 760                               | Advertising Expense                                                   | 0                      |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 766                               | Regulatory Commission Expenses                                        | 0                      |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
|                                   | - Amortization of Rate Case Expense                                   | 0                      |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 767                               | Regulatory Commission Exp.-Other                                      | 0                      |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 770                               | Bad Debt Expense                                                      | 39                     |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| 775                               | Miscellaneous Expenses                                                | 2,647                  |                                                    |                                                     |                                                 |                                                  |                                                                  |                                                                   |
| Total Wastewater Utility Expenses |                                                                       | \$ 127,532             | \$ 0                                               | \$ 42,693                                           | \$ 0                                            | \$ 0                                             | \$ 54,841                                                        | \$ 1,401                                                          |

S-10(a)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2024

SYSTEM NAME / COUNTY: Sunny Hills Wastewater System / Washington

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

| ACCT.<br>NO.<br>(a)               | ACCOUNT NAME<br>(b)                                                   | .7<br>CUSTOMER<br>ACCOUNTS<br>EXPENSE<br>(j) | .8<br>ADMIN. &<br>GENERAL<br>EXPENSES<br>(k) | .9<br>RECLAIMED<br>WATER<br>TREATMENT<br>EXPENSES-<br>OPERATIONS<br>(l) | .10<br>RECLAIMED<br>WATER<br>TREATMENT<br>EXPENSES-<br>MAINTENANCE<br>(m) | .11<br>RECLAIMED<br>WATER<br>DISTRIBUTION<br>EXPENSES-<br>OPERATIONS<br>(n) | .12<br>RECLAIMED<br>WATER<br>DISTRIBUTION<br>EXPENSES-<br>MAINTENANCE<br>(o) |
|-----------------------------------|-----------------------------------------------------------------------|----------------------------------------------|----------------------------------------------|-------------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------------------------------------------------|
| 701                               | Salaries and Wages - Employees                                        | \$                                           | \$                                           | \$                                                                      | \$                                                                        | \$                                                                          | \$                                                                           |
| 703                               | Salaries and Wages - Officers,<br>Directors and Majority Stockholders |                                              | 2,800                                        |                                                                         |                                                                           |                                                                             |                                                                              |
| 704                               | Employee Pensions and Benefits                                        |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 710                               | Purchased Sewage Treatment                                            |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 711                               | Sludge Removal Expense                                                |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 715                               | Purchased Power                                                       |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 716                               | Fuel for Power Purchased                                              |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 718                               | Chemicals                                                             |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 720                               | Materials and Supplies                                                |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 731                               | Contractual Services-Engineering                                      |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 732                               | Contractual Services - Accounting                                     |                                              | 0                                            |                                                                         |                                                                           |                                                                             |                                                                              |
| 733                               | Contractual Services - Legal                                          |                                              | 40                                           |                                                                         |                                                                           |                                                                             |                                                                              |
| 734                               | Contractual Services - Mgt. Fees                                      |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 735                               | Contractual Services - Testing                                        |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 736                               | Contractual Services - Other                                          |                                              | 15,212                                       |                                                                         |                                                                           |                                                                             |                                                                              |
| 741                               | Rental of Building/Real Property                                      | 4,772                                        |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 742                               | Rental of Equipment                                                   |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 750                               | Transportation Expenses                                               |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 756                               | Insurance - Vehicle                                                   |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 757                               | Insurance - General Liability                                         |                                              | 3,087                                        |                                                                         |                                                                           |                                                                             |                                                                              |
| 758                               | Insurance - Workman's Comp.                                           |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 759                               | Insurance - Other                                                     |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 760                               | Advertising Expense                                                   |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 766                               | Regulatory Commission Expenses<br>- Amortization of Rate Case Expense |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 767                               | Regulatory Commission Exp.-Other                                      |                                              |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 770                               | Bad Debt Expense                                                      | 39                                           |                                              |                                                                         |                                                                           |                                                                             |                                                                              |
| 775                               | Miscellaneous Expenses                                                |                                              | 2,647                                        |                                                                         |                                                                           |                                                                             |                                                                              |
| Total Wastewater Utility Expenses |                                                                       | \$ 4,811                                     | \$ 23,786                                    | \$ 0                                                                    | \$ 0                                                                      | \$ 0                                                                        | \$ 0                                                                         |

S-10(b)  
GROUP \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
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### CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

| WATER<br>METER<br>SIZE<br>(a)             | TYPE OF WATER METER<br>(b)        | EQUIVALENT<br>FACTOR<br>(c) | NUMBER<br>OF WATER<br>METERS<br>(d) | TOTAL NUMBER<br>OF METER<br>EQUIVALENTS<br>(c x d)<br>(e) |
|-------------------------------------------|-----------------------------------|-----------------------------|-------------------------------------|-----------------------------------------------------------|
| Residential & Commercial                  |                                   | 1.0                         |                                     | 0                                                         |
| 5/8"                                      | Displacement                      | 1.0                         | 169                                 | 169                                                       |
| 3/4"                                      | Displacement                      | 1.5                         |                                     | 0                                                         |
| 1"                                        | Displacement                      | 2.5                         | 1                                   | 3                                                         |
| 1 1/2"                                    | Displacement or Turbine           | 5.0                         |                                     | 0                                                         |
| 2"                                        | Displacement, Compound or Turbine | 8.0                         |                                     | 0                                                         |
| 3"                                        | Displacement                      | 15.0                        |                                     | 0                                                         |
| 3"                                        | Compound                          | 16.0                        |                                     | 0                                                         |
| 3"                                        | Turbine                           | 17.5                        |                                     | 0                                                         |
| 4"                                        | Displacement or Compound          | 25.0                        |                                     | 0                                                         |
| 4"                                        | Turbine                           | 30.0                        |                                     | 0                                                         |
| 6"                                        | Displacement or Compound          | 50.0                        |                                     | 0                                                         |
| 6"                                        | Turbine                           | 62.5                        |                                     | 0                                                         |
| 8"                                        | Compound                          | 80.0                        |                                     | 0                                                         |
| 8"                                        | Turbine                           | 90.0                        |                                     | 0                                                         |
| 10"                                       | Compound                          | 115.0                       |                                     | 0                                                         |
| 10"                                       | Turbine                           | 145.0                       |                                     | 0                                                         |
| 12"                                       | Turbine                           | 215.0                       |                                     | 0                                                         |
| Total Wastewater System Meter Equivalents |                                   |                             |                                     | 172                                                       |

### CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

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

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

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

ERC Calculation:

S-11

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT

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SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

|                                     |                                           |  |  |
|-------------------------------------|-------------------------------------------|--|--|
| Permitted Capacity                  | 50,000                                    |  |  |
| Basis of Permit Capacity (1)        | AADF                                      |  |  |
| Manufacturer                        | Custom Made                               |  |  |
| Type (2)                            | Activated Sludge<br>Contact Stabilization |  |  |
| Hydraulic Capacity                  | 50,000                                    |  |  |
| Average Daily Flow                  | 14,242                                    |  |  |
| Total Gallons of Wastewater Treated | 5,198,400                                 |  |  |
| Method of Effluent Disposal         | Percolation Ponds                         |  |  |

(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 \_\_\_\_\_



UTILITY NAME: North Florida Community Water Systems, Inc.

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**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 172
2. Maximum number of ERCs\* which can be served 179
3. Present system connection capacity (in ERCs\*) using existing lines 172
4. Future connection capacity (in ERCs\*) upon service area buildout 183
5. Estimated annual increase in ERCs\* 0
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
Replacement of wastewater treatment plant.
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No  
If so, when? N/A
9. Has the utility been required by the DEP or water management district to implement reuse? No  
If so, what are the utility's plans to comply with this requirement? N/A
10. When did the company last file a capacity analysis report with the DEP? Feb 2001
11. If the present system does not meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # FLA010258

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

S-13  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_