

CLASS "A" OR "

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

ANNUAL REPORT

OF

FLORIDA COMMUNITY WATER SYSTEMS, INC.

Exact Legal Name of Respondent

Certificate Number(s)

654-W	229-W	002-W	522-W	565-S	667-W	507-S	531-W	567-W	494-W	450-W	539-W	507-W	441-S
WU974	x	WU-965	x	WU 956	WS 969	WS 770	WS 137-S	WU 962	x	WU 978	WU 969	WS 965	WS 965
					50965	970							

Submitted To The

STATE OF FLORIDA

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Public Service Commission
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FOR THE

YEAR ENDED DECEMBER 31, 2023

Mail Date
2/29/24

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EXECUTIVE SUMMARY

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

CERTIFICATION OF ANNUAL REPORT

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

YES NO

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES NO

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES NO

3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.

YES NO

4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the 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.

[Handwritten Signature]
(Signature of Chief Executive Officer of the utility) *

1. 2. 3. 4.

[Handwritten Signature]
(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.

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

**Company: FLORIDA COMMUNITY WATER SYSTEMS, INC.
For the Year Ended December 31, 2023**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ _____	\$ _____	\$ _____
Total Metered Sales (461.1 - 461.5)	1,162,615	1,162,615	0
Total Fire Protection Revenue (462.1 - 462.2)	_____	_____	_____
Other Sales to Public Authorities (464)	_____	_____	_____
Sales to Irrigation Customers (465)	66,468	66,468	0
Sales for Resale (466)	_____	_____	_____
Interdepartmental Sales (467)	_____	_____	_____
Total Other Water Revenues (469 - 474)	25,091	25,091	0
Total Water Operating Revenue	1,254,174	1,254,174	0
LESS: Expense for Purchased Water from FPSC-Regulated Utility	_____	_____	_____
Net Water Operating Revenues	\$1,254,174	\$1,254,174	\$0

Explanations:

Instructions:

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

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

**Company: FLORIDA COMMUNITY WATER SYSTEMS, INC.
For the Year Ended December 31, 2023**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$ _____	\$ _____	_____
Total Measured Revenues (522.1 - 522.5)	381,579	381,579	0
Revenues from Public Authorities (523)	_____	_____	_____
Revenues from Other Systems (524)	_____	_____	_____
Interdepartmental Revenues (525)	_____	_____	_____
Total Other Wastewater Revenues (530 - 536)	_____	_____	_____
Reclaimed Water Sales (540.1 - 544)	_____	_____	_____
Total Wastewater Operating Revenue	381,579	381,579	0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
Net Wastewater Operating Revenues	\$381,579	\$381,579	\$0

Explanations:

Instructions:

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

ANNUAL REPORT OF

YEAR OF REPORT
December 31, 2023

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

County: Brevard, Lake, Sumter

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

WEBB Site: www.mywaterservice.com

Sunshine State One-Call of Florida, Inc. Member Number HU-1292; BW1386; FWS-627; FWS-628; HHU 542; AU-910; WBB530
SLU517; PHI849; RT1824; FW-1492 CP-2089

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	65.11%
2.	Cecil Delcher and Diana Miller, JTRS	29.47%
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

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

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

(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: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT

December 31, 2023

COMPANY PROFILE

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

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

Florida Community Water Systems, Inc. was incorporated on January 1, 2022 for the purpose of merging ten (10) separate Florida corporations into one. These merged corporations were: Black Bear Waterworks, Brendenwood Waterworks, Brevard Waterworks, Harbor Waterworks, Jumper Creek Utility Company, Lake Idlewild Waterworks, Lakeside Waterworks, Pine Harbour Utility, Raintree Waterworks, The Woods Utility Company.

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

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

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

The Lakeside system is currently working with a developer building 265 additional homes. There currently is a developer agreement where developer will be paying the majority of the improvement cost.

Merritt Island Utility was merged into FCWS as of January 1, 2023.

Merritt Island provides wastewater service in Brevard county.

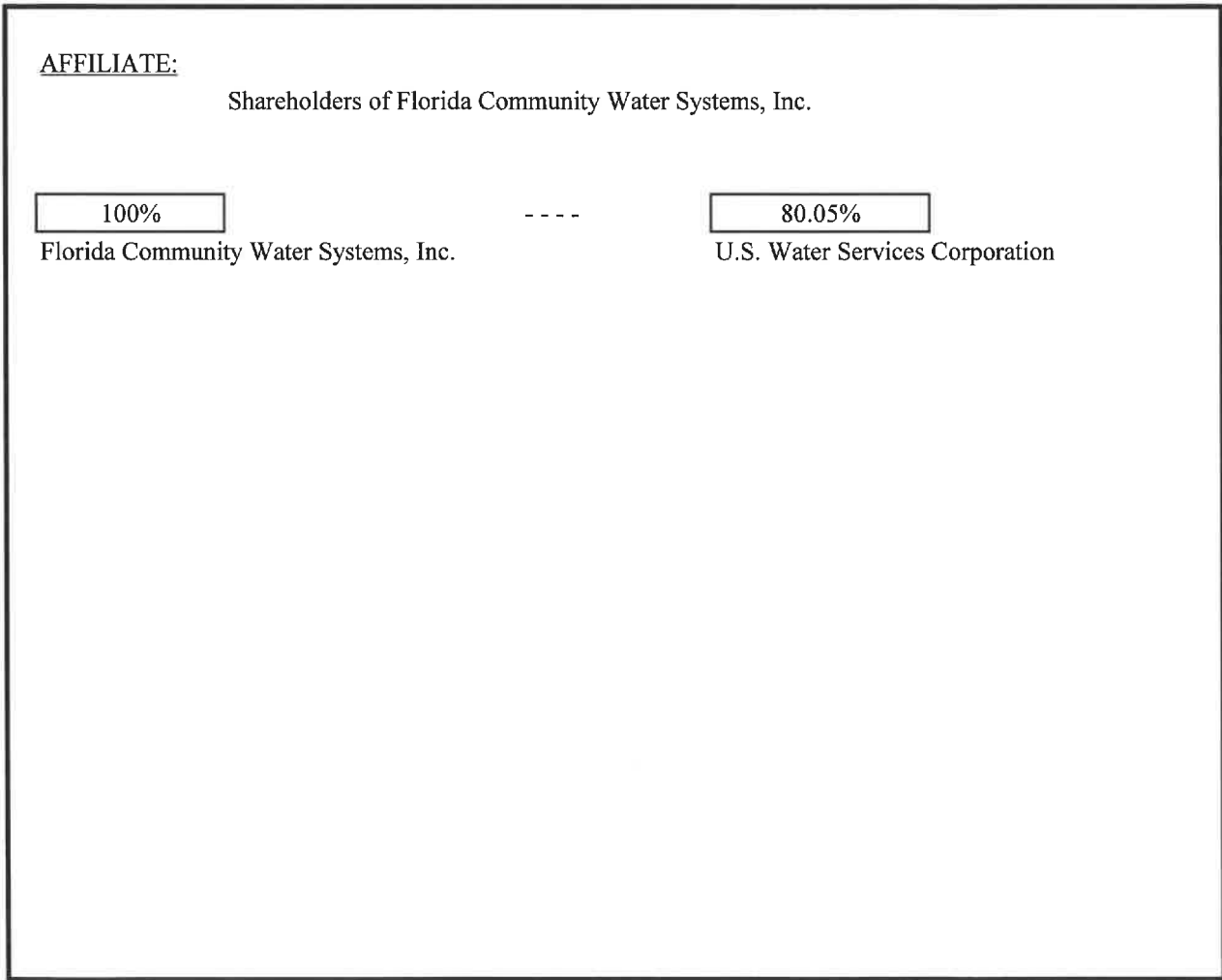
UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2023
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PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/23

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



UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2023
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COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Gary Deremer	President	20%	\$ 98,950

COMPENSATION OF DIRECTORS

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

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

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

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT
December 31, 2023

AFFILIATION OF OFFICERS AND DIRECTORS

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

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

YEAR OF REPORT

December 31, 2023

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

Complete the following for any business which is conducted as a byproduct, co product, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
N/A	\$		\$		\$	

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

BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
 - management, legal and accounting services
 - computer services
 - engineering & construction services
 - repairing and servicing of equipment
 - material and supplies furnished
 - leasing of structures, land, and equipment
 - rental transactions
 - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased (S)old (d)	AMOUNT (e)
U.S. Water Services Corporation	Operations/Management Maint/Cust Service	1/1/2022 Monthly	P	\$
	Financial			
		Water		\$ 580,710
		Wastewater		\$ 181,579

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEM (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
NONE	NONE	\$ _____	\$ _____	\$ _____	\$ _____

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

1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.

2. Below are examples of some types of transactions to include:
 -purchase, sale or transfer of equipment
 -purchase, sale or transfer of land and structures
 -purchase, sale or transfer of securities
 -noncash transfers of assets
 -noncash dividends other than stock dividends
 -write-off of bad debts or loans

3. The columnar instructions follow:
 (a) Enter name of related party or company.
 (b) Describe briefly the type of assets purchased, sold or transferred.
 (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
 (d) Enter the net book value for each item reported.
 (e) Enter the net profit or loss for each item reported. (column (c) - column (d))
 (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

FINANCIAL SECTION

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2023
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**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 6,889,250	\$ 7,666,480
108-110	Less: Accumulated Depreciation and Amortization	F-8	(3,773,255)	(4,046,433)
Net Plant			\$ 3,115,995	\$ 3,620,047
114-115	Utility Plant Acquisition adjustment (Net)	F-7	(166,967)	(153,938)
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 2,949,028	\$ 3,466,109
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ 0	\$ 0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 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	F-10	0	0
Total Other Property & Investments			\$ 0	\$ 0
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 1,013,343	\$ 873,835
132	Special Deposits	F-9	0	0
133	Other Special Deposits	F-9	0	0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	202,640	215,594
145	Accounts Receivable from Associated Companies	F-12	3,125	3,744
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments		18,105	39,169
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 1,237,212	\$ 1,132,342

* Not Applicable for Class B Utilities

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2023
--

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____ 0
182	Extraordinary Property Losses	F-13	_____ 14,461	_____ 4,817
183	Preliminary Survey & Investigation Charges		_____	_____
184	Clearing Accounts		_____	_____
185 *	Temporary Facilities		_____	_____
186	Miscellaneous Deferred Debits	F-14	_____ 10,390	_____ 75,829
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		_____	_____
Total Deferred Debits			\$ _____ 24,851	\$ _____ 80,647
TOTAL ASSETS AND OTHER DEBITS			\$ _____ 4,211,091	\$ _____ 4,679,097

* Not Applicable for Class B Utilities

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT
December 31, 2023

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 1,184,889	\$ 1,224,889
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		844,802	1,118,554
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	557,728	652,857
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 2,587,420	\$ 2,996,300
LONG TERM DEBT				
221	Bonds	F-15		0
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		0
224	Other Long Term Debt	F-17		0
Total Long Term Debt			\$ 0	\$ 0
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		9,391	91,544
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		51,021	42,281
236	Accrued Taxes	W/S-3	(1,188)	
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	495,617	526,367
Total Current & Accrued Liabilities			\$ 554,841	\$ 660,193

* Not Applicable for Class B Utilities

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT

December 31, 2023

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ 0
252	Advances For Construction	F-20	_____	_____ 0
253	Other Deferred Credits	F-21	_____	_____ 0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ _____ 0	\$ _____ 0
OPERATING RESERVES				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____ 0	\$ _____ 0
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 2,613,783	\$ 2,660,263
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,544,952	1,637,658
Total Net CIAC			\$ 1,068,831	\$ 1,022,604
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____ 0	\$ _____ 0
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 4,211,091	\$ 4,679,097

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT
December 31, 2023

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues	F-3(b)	\$ 1,365,969	\$ 1,637,436
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	5,048	1,683
	Net Operating Revenues		\$ 1,360,921	\$ 1,635,753
401	Operating Expenses	F-3(b)	\$ 1,001,960	\$ 1,151,560
403	Depreciation Expense:	F-3(b)	\$ 199,031	\$ 220,159
	Less: Amortization of CIAC	F-22	(13,045)	(69,207)
	Net Depreciation Expense		\$ 185,986	\$ 150,952
406	Amortization of Utility Plant Acquisition Adjustm	F-3(b)	(66,156)	(13,070)
407	Amortization Expense (Other than CIAC)	F-3(b)	2,171	13,965
408	Taxes Other Than Income	W/S-3	79,806	90,744
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		\$ 1,203,767	\$ 1,394,151
	Net Utility Operating Income		\$ 157,154	\$ 241,602
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	5,048	1,683
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)]		\$ 162,203	\$ 243,285

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYST

YEAR OF REPORT December 31, 2023
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COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>1,255,857</u> 1,683	\$ <u>381,579</u> 0	\$ _____
\$ <u>1,254,174</u>	\$ <u>381,579</u>	\$ <u>0</u>
\$ 893,006	\$ 258,554	\$ _____
<u>170,529</u> (57,299)	<u>49,629</u> (11,908)	_____
\$ <u>113,230</u>	\$ <u>37,722</u>	\$ <u>0</u>
<u>(11,622)</u> 8,173 <u>72,907</u> 0 0 0 0 0 0 0	<u>(1,448)</u> 5,792 <u>17,837</u> 0 0 0 0 0 0 0	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
\$ <u>1,075,694</u>	\$ <u>318,457</u>	\$ <u>0</u>
\$ <u>178,480</u>	\$ <u>63,122</u>	\$ <u>0</u>
<u>1,683</u> 0 0 0	<u>0</u> 0 0 0	_____ _____ _____ _____
\$ <u>180,163</u>	\$ <u>63,122</u>	\$ <u>0</u>

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

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

YEAR OF REPORT December 31, 2023
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COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 162,203	\$ 243,285
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ 0	\$ 0
TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$ _____	\$ _____
409.2	Income Taxes		_____	_____
410.2	Provision for Deferred Income Taxes		_____	_____
411.2	Provision for Deferred Income Taxes - Credit		_____	_____
412.2	Investment Tax Credits - Net		_____	_____
412.3	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ 0	\$ 0
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 3,714	\$ 1,804
428	Amortization of Debt Discount & Expense	F-13	_____	0
429	Amortization of Premium on Debt	F-13	_____	0
Total Interest Expense			\$ 3,714	\$ 1,804
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
NET INCOME			\$ 158,489	\$ 241,481

Explain Extraordinary Income:

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2023
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SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 6,049,638	\$ 1,305,763
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>(3,323,981)</u>	<u>(722,452)</u>
110	Accumulated Amortization	F-8	<u>0</u>	<u>0</u>
271	Contributions in Aid of Construction	F-22	<u>(2,292,806)</u>	<u>(367,456)</u>
252	Advances for Construction	F-20		
Subtotal			\$ <u>432,851</u>	\$ <u>215,854</u>
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,371,741	265,917
Subtotal			\$ <u>1,804,592</u>	\$ <u>481,771</u>
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	<u>(468,078)</u>	<u>(176,262)</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>360,418</u>	<u>129,983</u>
	Working Capital Allowance (3)		<u>111,626</u>	<u>32,319</u>
	Other (Specify):			
	_____		_____	_____
	_____		_____	_____
	_____		_____	_____
RATE BASE			\$ <u>1,808,559</u>	\$ <u>467,812</u>
NET UTILITY OPERATING INCOME			\$ <u>178,480</u>	\$ <u>63,122</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>9.87%</u>	<u>13.49%</u>

NOTES :

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

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 2,996,300	98.61%	8.49%	8.37%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	42,281	1.39%	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%
Total	\$ 3,038,581	100.00%		8.40%

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

- (2) Should equal amounts on Schedule F-6, Column (g).
- (3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.
Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity: <u>7.00% +(1.468/Equity Ratio)</u>
Commission order approving Return on Equity: <u>PSC-2023-0189-PAA-WS</u>

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: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 2,996,300	\$	\$	\$	\$	\$ 2,996,300
Preferred Stock						0
Long Term Debt						0
Customer Deposits	42,281					42,281
Tax Credits - Zero Cost						0
Tax Credits - Weighted Cost						0
Deferred Inc. Taxes						0
Other (Explain)						0
Total	\$ 3,038,581	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,038,581

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 6,049,638	\$ 1,305,763	\$ _____	\$ 7,355,401
102	Utility Plant Leased to Other	_____	_____	_____	0
103	Property Held for Future Use	_____	_____	_____	0
104	Utility Plant Purchased or Sold	_____	_____	_____	0
105	Construction Work in Progress	241,994	69,085	_____	311,079
106	Completed Construction Not Classified	_____	_____	_____	0
	Total Utility Plant	\$ 6,291,632	\$ 1,374,848	\$ 0	\$ 7,666,480

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

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

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ (468,078)	\$ (176,262)	\$ _____	\$ (644,340)
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	Total Plant Acquisition Adjustments	\$ (468,078)	\$ (176,262)	\$ 0	\$ (644,340)
115	Accumulated Amortization	\$ 360,418	\$ 129,983	\$ _____	\$ 490,402
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	Total Accumulated Amortization	\$ 360,418	\$ 129,983	\$ 0	\$ 490,402
	Net Acquisition Adjustments	\$ (107,660)	\$ (46,279)	\$ 0	\$ (153,938)

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 3,248,409	\$ 516,600	\$	\$ 3,765,009
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 170,012	\$ 35,205	\$	\$ 205,217
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	\$ 170,012	\$ 35,205	\$ 0	\$ 205,217
Debits during year:				
Book cost of plant retired	101,609	4,258		105,867
Cost of Removal				0
Other Debits (specify):				0
				0
Total Debits	\$ 101,609	\$ 4,258	\$ 0	\$ 105,867
Balance end of year	\$ 3,316,812	\$ 547,547	\$ 0	\$ 3,864,359
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ 6,651	1,595	\$	\$ 8,246
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$ 517	112	\$	\$ 630
Other Accounts (specify):				0
				0
Total credits	\$ 517	112	\$ 0	\$ 630
Debits during year:				
Book cost of plant retired				0
Other debits (specify):				0
				0
Total Debits	\$		\$ 0	\$ 0
Balance end of year	\$ 7,169	\$ 1,707	\$ 0	\$ 8,876

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
Misc - including The Woods and FCWS rate restructure	\$ _____	666	\$ _____ 794
Merritt Island	_____	766	_____ 250
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____ 0		\$ _____ 1,044

NONUTILITY PROPERTY (ACCOUNT 121)

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

Other Items may be grouped by classes of property.

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

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

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

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
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: **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 (a)	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	
Water & Wastewater	\$ 236,654
Other	

Total Customer Accounts Receivable	\$ 236,654
OTHER ACCOUNTS RECEIVABLE (Account 142):	
Affiliated Company	\$ 3,744

Total Other Accounts Receivable	\$ 3,744
NOTES RECEIVABLE (Account 144):	
_____	\$ _____

Total Notes Receivable	\$ 0
Total Accounts and Notes Receivable	\$ 240,398
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)	
Balance first of year	\$ _____
Add: Provision for uncollectibles for current year	\$ (21,060)
Collection of accounts previously written off	
Utility Accounts	
Others	

Total Additions	\$ (21,060)
Deduct accounts written off during year:	
Utility Accounts	
Others	

Total accounts written off	\$ 0
Balance end of year	\$ (21,060)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	\$ 219,338

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2023
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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Associated company for purchased power	\$ 3,744
Total	\$ <u>3,744</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
	%	\$
	%	
	%	
	%	
	%	
	%	
	%	
	%	
Total		\$ <u>0</u>

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174**

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

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

YEAR OF REPORT December 31, 2023
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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
ACCOUNTS 181 AND 251**

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

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

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
182.1 - Extraordinary Prop Loss - Water	\$ (3,064)
182.2 - Extraordinary Prop Loss - Wastewater	(1,753)
_____	_____
Total Extraordinary Property Losses	\$ <u>(4,817)</u>

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
	\$ 1,044	\$ 8,986
Total Deferred Rate Case Expense	\$ 1,044	\$ 8,986
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
	\$	\$
Total Other Deferred Debits	\$ 0	\$ 0
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
186.22 · Pond Cleaning	\$ 2,286	\$ 55,676
186.3 · Deferred WWTP Overflow		3,340
186.3 · Hydro Tank Recoat	2,410	7,827
Total Regulatory Assets	\$ 4,696	\$ 66,844
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ 5,739	\$ 80,647

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2023
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**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	%	\$ _____
Shares authorized		10,000
Shares issued and outstanding		10,000
Total par value of stock issued	%	\$ 2,343,443
Dividends declared per share for year	%	\$ _____
PREFERRED STOCK		
Par or stated value per share	%	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	%	\$ _____
Dividends declared per share for year	%	\$ _____

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

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

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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STATEMENT OF RETAINED EARNINGS

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 1,290,246
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____ _____	\$ _____ _____
	Total Credits:	\$ 0
	Debits: _____ _____	\$ _____ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ 241,481
436	Appropriations of Retained Earnings: _____ _____	_____ _____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	(878,870) _____
438	Common Stock Dividends Declared _____ _____	_____ _____
	Total Dividends Declared	\$ (878,870)
215	Year end Balance	\$ 652,857
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ <u>652,857</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	\$ 0
Total	\$ <u>0</u>

**OTHER LONG-TERM DEBT
ACCOUNT 224**

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

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**NOTES PAYABLE
ACCOUNTS 232 AND 234**

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

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ 0
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>0</u>

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237.1	\$ 0		\$ 0	\$ 0	\$ 0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$ _____	427	\$ 1,804	\$ 1,804	\$ _____
Total Account 237.2	\$ 0		\$ 1,804	\$ 1,804	\$ 0
Total Account 237 (1)	\$ 0		\$ 1,804	\$ 1,804	\$ 0
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 1,804		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ 1,804		

(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

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
241.1 · Accrued Water Purchased	\$ 54,000
241.5 · Acct PSC Reg Fees	56,274
241.6 · Acct'd Officer Salaries	416,094
Total Miscellaneous Current and Accrued Liabilities	\$ 526,367

ADVANCES FOR CONSTRUCTION
ACCOUNT 252

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT. DEBIT (c)	DEBITS	CREDITS (e)	BALANCE END OF YEAR (f)
			AMOUNT (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: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2023
--

**OTHER DEFERRED CREDITS
ACCOUNT 253**

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

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>(2,276,437)</u>	\$ <u>(360,845)</u>	\$ _____	\$ <u>(2,637,283)</u>
Add credits during year:	\$ <u>(16,369)</u>	\$ <u>(6,611)</u>	\$ _____	\$ <u>(22,980)</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u>(2,292,806)</u>	\$ <u>(367,456)</u>	\$ <u>0</u>	\$ <u>(2,660,263)</u>

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

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>1,314,442</u>	\$ <u>254,009</u>	\$ _____	\$ <u>1,568,452</u>
Debits during the year:	\$ <u>57,809</u>	\$ <u>11,908</u>	\$ _____	\$ <u>69,717</u>
Credits during the year	\$ <u>510</u>	\$ <u>0</u>	\$ _____	\$ <u>510</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>1,371,741</u>	\$ <u>265,917</u>	\$ <u>0</u>	\$ <u>1,637,658</u>

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2023
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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 (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 241,481
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		\$ 241,481
Computation of tax :		
N/A		

**WATER
OPERATION
SECTION**

UTILITY NAME: Florida Community Water Systems, Inc.

WATER LISTING OF SYSTEM GROUPS

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

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

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

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

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Brendenwood Water System - Lake	339-W	1
Brevard Water System - Brevard	002-W	1
Black Bear Water System - Lake	654-W	1
Harbor Water & Wastewater Systems - Lake	522-W	1
Jumper Creek Water & Wastewater Systems - Sumter	667-W	1
Lake Idlewild Water System - Lake	531-W	1
Lakeside Water & Wastewater Systems - Lake	567-W	1
Pine Harbour Water System - Lake	450-W	1
Raintree Water System - Lake	539-W	1
The Woods Water & Wastewater Systems - Sumter	507-W	1

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Uniform Consolidated - Brevard, Lake, Sumter

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 6,049,638
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	<u>3,316,812</u>
110	Accumulated Amortization	F-8	<u>7,169</u>
271	Contributions in Aid of Construction	W-7	<u>2,292,806</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>432,851</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 1,371,741
Subtotal			\$ <u>1,804,592</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>111,626</u>
	Other (Specify):		
WATER RATE BASE			\$ <u>1,916,218</u>
WATER OPERATING INCOME		W-3	\$ <u>167,368</u>
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>8.73%</u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Uniform Consolidated - Brevard, Lake, Sumter

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 1,255,857
469	Less: Guaranteed Revenue and AFPI	W-9	1,683
	Net Operating Revenues		\$ 1,254,174
401	Operating Expenses	W-10(a)	\$ 893,006
403	Depreciation Expense	W-6(a)	170,012
	Less: Amortization of CIAC	W-8(a)	57,809
	Net Depreciation Expense		\$ 112,202
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	8,690
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		55,439
408.11	Property Taxes		17,468
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 72,907
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		\$ 1,086,806
	Utility Operating Income		\$ 167,368
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 1,683
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		\$ 169,051

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :

Uniform Consolidated - Brevard, Lake, Sumter

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 6,715	\$	\$	\$ 6,715
302	Franchises	13,981			13,981
303	Land and Land Rights	39,783			39,783
304	Structures and Improvements	219,817	0	0	219,817
305	Collecting and Impounding Reservoirs	836	0	0	836
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	583,180	0	0	583,180
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	74,419	4,375	0	78,794
310	Power Generation Equipment	72,038	2,720	0	74,758
311	Pumping Equipment	404,355	13,696	0	418,051
320	Water Treatment Equipment	858,200	0	0	858,200
330	Distribution Reservoirs and Standpipes	414,555	182,241	(79,602)	517,195
331	Transmission and Distribution Mains	1,980,953	21,527	0	2,002,480
333	Services	395,990	6,239	(88)	402,141
334	Meters and Meter Installations	298,931	30,220	(21,919)	307,232
335	Hydrants	308,692	0	0	308,692
336	Backflow Prevention Devices	38,565	0	0	38,565
339	Other Plant Miscellaneous Equipment	121,313	0	0	121,313
340	Office Furniture and Equipment	18,126	0	0	18,126
341	Transportation Equipment	17,445	0	0	17,445
342	Stores Equipment	0	0	0	0
343	Tools, Shop and Garage Equipment	15,289	0	0	15,289
344	Laboratory Equipment	639	0	0	639
345	Power Operated Equipment	0	0	0	0
346	Communication Equipment	6,409	0	0	6,409
347	Miscellaneous Equipment	0	0	0	0
348	Other Tangible Plant	0	0	0	0
TOTAL WATER PLANT		\$ 5,890,228	\$ 261,019	\$ (101,609)	\$ 6,049,638

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

W-4(a)
GROUP _____

YEAR OF REPORT
December 31, 2023

UTILITY NAME:
Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :
Uniform Consolidated - Brevard, Lake, Sumter

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 6,715	\$ 6,715				
302	Franchises	13,981	13,981				
303	Land and Land Rights	39,783		39,783			
304	Structures and Improvements	219,817		219,817			
305	Collecting and Impounding Reservoirs	836		836			
306	Lake, River and Other Intakes	0		0			
307	Wells and Springs	583,180		583,180			
308	Infiltration Galleries and Tunnels	0		0			
309	Supply Mains	78,794		78,794			
310	Power Generation Equipment	74,758		74,758			
311	Pumping Equipment	418,051		418,051	858,200		
320	Water Treatment Equipment	858,200				517,195	
330	Distribution Reservoirs and Standpipes	517,195				2,002,480	
331	Transmission and Distribution Mains	2,002,480				402,141	
333	Services	402,141				307,232	
334	Meters and Meter Installations	307,232				308,692	
335	Hydrants	308,692				38,565	
336	Backflow Prevention Devices	38,565				121,313	
339	Other Plant Miscellaneous Equipment	121,313					18,126
340	Office Furniture and Equipment	18,126					17,445
341	Transportation Equipment	17,445					0
342	Stores Equipment	0					15,289
343	Tools, Shop and Garage Equipment	15,289					639
344	Laboratory Equipment	639					0
345	Power Operated Equipment	0					6,409
346	Communication Equipment	6,409					0
347	Miscellaneous Equipment	0					0
348	Other Tangible Plant	0					0
TOTAL WATER PLANT		\$ 6,049,638	\$ 20,696	\$ 1,415,218	\$ 858,200	\$ 3,697,617	\$ 57,908

W-4(b)
GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Uniform Consolidated - Brevard, Lake, Sumter

BASIS FOR WATER DEPRECIATION CHARGES

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

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

UTILITY NAME:

Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY :

Uniform Consolidated - Brevard, Lake, Sumter

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	\$ 88,715	\$ 6,869	\$	\$ 6,869
305	Collecting and Impounding Reservoirs	54	21		21
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	371,142	20,677		20,677
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	27,267	2,147		2,147
310	Power Generation Equipment	57,359	2,283		2,283
311	Pumping Equipment	317,751	8,283		8,283
320	Water Treatment Equipment	606,414	35,397		35,397
330	Distribution Reservoirs and Standpipes	97,703	13,429		13,429
331	Transmission and Distribution Mains	1,044,940	46,391		46,391
333	Services	182,478	9,982		9,982
334	Meters and Meter Installations	113,771	14,712		14,712
335	Hydrants	134,445	6,860		6,860
336	Backflow Prevention Devices	35,158	1,795		1,795
339	Other Plant Miscellaneous Equipment	119,453	343		343
340	Office Furniture and Equipment	17,795	138		138
341	Transportation Equipment	17,445	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	15,289	0		0
344	Laboratory Equipment	163	43		43
345	Power Operated Equipment	0	0		0
346	Communication Equipment	1,068	641		641
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 3,248,409	170,012	0	170,012

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

W-6(a)
GROUP _____

YEAR OF REPORT
December 31, 2023

UTILITY NAME:
Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :
Uniform Consolidated - Brevard, Lake, Sumter

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

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (e)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$ 0	\$	\$	\$ 0	\$ 95,584
305	Collecting and Impounding Reservoirs	0			0	75
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	391,819
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	29,414
310	Power Generation Equipment	0			0	59,642
311	Pumping Equipment	0			0	326,035
320	Water Treatment Equipment	0			0	641,811
330	Distribution Reservoirs and Standpipes	79,602			79,602	31,530
331	Transmission and Distribution Mains	0			0	1,091,331
333	Services	88			88	192,372
334	Meters and Meter Installations	21,919			21,919	106,564
335	Hydrants	0			0	141,305
336	Backflow Prevention Devices	0			0	36,952
339	Other Plant Miscellaneous Equipment	0			0	119,796
340	Office Furniture and Equipment	0			0	17,933
341	Transportation Equipment	0			0	17,445
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	15,289
344	Laboratory Equipment	0			0	206
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	1,709
347	Miscellaneous Equipment	0			0	0
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 101,609	\$ 0	\$ 0	\$ 101,609	\$ 3,316,812

W-6(b)
GROUP _____

Use () to denote reversal entries.

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
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SYSTEM NAME / COUNTY : Uniform Consolidated - Brevard, Lake, Sumter

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>2,276,437</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>16,369</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>16,369</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u> </u>
Total Contributions In Aid of Construction		\$ <u>2,292,806</u>

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

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
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SYSTEM NAME / COUNTY : Uniform Consolidated - Brevard, Lake, Sumter

WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Meter Installation	3	\$ 85	\$ 255
Meter Installation	1	125	125
Meter Installation	2	210	420
Meter Installation	6	220	1,320
Meter Installation	3	420	1,260
Main Extension	1	210	210
Main Extension	2	446	892
Main Extension	3	457	1,371
Main Extension	3	1,689	5,067
Plant Capacity	3	263	789
Plant Capacity	2	700	1,400
Service Installation	3	100	300
Service Installation	3	320	960
Service Installation	2	1,000	2,000
Total Credits			\$ 16,369

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 1,314,442
Debits during the year:	
Accruals charged to Account 272	\$ 57,809
Other debits (specify) :	
_____	_____
Total debits	\$ 57,809
Credits during the year (specify) :	
_____	\$ 510
Total credits	\$ 510
Balance end of year	\$ 1,371,741

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
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SYSTEM NAME / COUNTY : Uniform Consolidated - Brevard, Lake, Sumter

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

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Uniform Consolidated - Brevard, Lake, Sumter

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	1,987	2,051	1,144,444
461.2	Sales to Commercial Customers	18	16	18,171
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		2,005	2,067	\$ 1,162,615
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers	152	149	66,468
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		2,157	2,216	\$ 1,229,083
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ 1,683
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			25,091
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 26,774
Total Water Operating Revenues				\$ 1,255,857

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Uniform Consolidated - Brevard, Lake, Sumter

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	82,800		
604	Employee Pensions and Benefits	0		
610	Purchased Water	57,406	57,406	
615	Purchased Power	96,539	96,539	
616	Fuel for Power Production	0		
618	Chemicals	21,213	21,213	
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	1,333		
633	Contractual Services - Legal	6,239		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	381	381	
636	Contractual Services - Other	580,710	2,201	2,201
641	Rental of Building/Real Property	3,104		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	12,791		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	794		
667	Regulatory Commission Exp.-Other	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	14,656		
675	Miscellaneous Expenses	15,040		
Total Water Utility Expenses		\$ 893,006	\$ 177,739	\$ 2,201

W-10(a)

GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Uniform Consolidated - Brevard, Lake, Sumter

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT & DISTRIBUTION EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	82,800
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	1,333
_____	_____	_____	_____	_____	6,239
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
181,438	_____	166,350	19,814	50,572	158,134
_____	_____	_____	_____	_____	3,104
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	12,791
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	794
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	14,656	_____
_____	_____	_____	_____	_____	15,040
\$ 181,438	\$ 0	\$ 166,350	\$ 19,814	\$ 65,228	\$ 280,235

W-10(b)
GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Black Bear / Lake

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		2,083	0	2,083	1,801
February		2,058	0	2,058	1,792
March		2,563	0	2,563	2,107
April		2,507	0	2,507	1,956
May		2,414	106	2,308	1,929
June		2,327	24	2,304	1,791
July		2,336	13	2,323	1,859
August		2,313	38	2,275	1,913
September		2,123	5	2,119	1,810
October		2,211	0	2,211	1,834
November		2,161	0	2,161	1,861
December		2,044	0	2,044	1,929
Total for Year	0	27,141	185	26,956	22,582

If water is purchased for resale, indicate the following:

Vendor _____
Point of delivery _____

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

SOURCE OF SUPPLY

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

W-11

Group: _____
System: 1
Black Bear

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Black Bear / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12

Group: _____
System: 1
Black Bear

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Black Bear / Lake

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Customers		1.0		
5/8"	Displacement	1.0	353	353
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				353

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: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Black Bear / Lake

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve.	<u>381</u>
2. Maximum number of ERCs * which can be served.	<u>381</u>
3. Present system connection capacity (in ERCs *) using existing lines.	<u>381</u>
4. Future connection capacity (in ERCs *) upon service area buildout.	<u>381</u>
5. Estimated annual increase in ERCs *.	<u>2</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>Yes</u> <u>500 gpm</u>
7. Attach a description of the fire fighting facilities.	<u>44 Hydrants</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:	<u>N/A</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
10. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u></u>
c. When will construction begin?	<u></u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order with DEP?	<u></u>
11. Department of Environmental Protection ID #	<u>PWS3354938</u>
12. Water Management District Consumptive Use Permit #	<u>2959</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u></u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Brendenwood / Lake

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		588	63	526	361
February		561	0	561	600
March		657	8	649	604
April		586	0	586	698
May		662	0	662	511
June		710	0	710	736
July		800	0	800	632
August		884	0	884	583
September		806	35	771	566
October		790	0	790	594
November		732	3	729	519
December		708	32	677	562
Total for Year	0	8,484	140	8,345	6,966

If water is purchased for resale, indicate the following:

Vendor _____

Point of delivery _____

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

SOURCE OF SUPPLY

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

W-11

Group:

1

System:

Brendenwood Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Brendenwood / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12

Group: _____
System: 1
Brendenwood Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Brendenwood / Lake

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	57	57
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				57

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: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Brendenwood / Lake

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve.	<u>62</u>
2. Maximum number of ERCs * which can be served.	<u>303</u>
3. Present system connection capacity (in ERCs *) using existing lines.	<u>58</u>
4. Future connection capacity (in ERCs *) upon service area buildout.	<u>58</u>
5. Estimated annual increase in ERCs *.	<u>0</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>No</u> <u>N/A</u>
7. Attach a description of the fire fighting facilities.	<u>N/A</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:	<u>N/A</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
10. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	<u>N/A</u>
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u></u>
d. Attach plans for funding the required upgrading.	<u></u>
e. Is this system under any Consent Order with DEP?	<u></u>
11. Department of Environmental Protection ID #	<u>33554043</u>
12. Water Management District Consumptive Use Permit #	<u>2575</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u></u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Brevard / Brevard

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	751		3	749	719
February	753		46	707	681
March	901		0	901	872
April	665		0	665	604
May	769		55	714	703
June	824		0	824	768
July	877		98	779	774
August	911		140	771	729
September	1,081		204	878	783
October	925		150	775	752
November	708		35	673	669
December	584		25	559	617
Total for Year	9,749	0	755	8,994	8,671

If water is purchased for resale, indicate the following:
 Vendor _____
 Point of delivery _____

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

SOURCE OF SUPPLY

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

W-11

Group: 1
 System: Brevard Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Brevard / Brevard

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12

Group: _____
System: 1
Brevard Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Brevard / Brevard

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	248	248
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				251

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: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Brevard / Brevard

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.	<u>249</u>
2. Maximum number of ERCs * which can be served.	<u>267</u>
3. Present system connection capacity (in ERCs *) using existing lines.	<u>249</u>
4. Future connection capacity (in ERCs *) upon service area buildout.	<u>267</u>
5. Estimated annual increase in ERCs *.	<u>0</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>No</u> <u>N/A</u>
7. Attach a description of the fire fighting facilities.	<u>N/A</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:	<u>N/A</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
10. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	<u>N/A</u>
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u></u>
d. Attach plans for funding the required upgrading.	<u></u>
e. Is this system under any Consent Order with DEP?	<u></u>
11. Department of Environmental Protection ID #	<u>3054100</u>
12. Water Management District Consumptive Use Permit #	<u></u>
a. Is the system in compliance with the requirements of the CUP?	<u>NA</u>
b. If not, what are the utility's plans to gain compliance?	<u></u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Harbor Water System - Lake

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		23,629	33	23,597	21,152
February		24,841	23	24,818	20,382
March		30,629	763	29,867	29,555
April		28,351	2	28,349	24,389
May		32,307	18	32,289	27,202
June		28,083	0	28,083	30,323
July		28,041	3	28,038	22,535
August		32,291	18	32,273	28,028
September		30,586	32	30,555	21,395
October		31,180	0	31,180	29,345
November		29,001	10	28,991	27,175
December		23,463	7	23,456	26,814
Total for Year	0	342,402	907	341,495	308,295

If water is purchased for resale, indicate the following:

Vendor _____
Point of delivery _____

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

SOURCE OF SUPPLY

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

W-11

Group: 1
System: Harbor Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Harbor Water System - Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12

Group: _____
System: 1
Harbor Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Harbor Water System - Lake

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
Residential, Commercial, Irrigation		1.0		
5/8"	Displacement	1.0	796	796
3/4"	Displacement	1.5	4	6
1"	Displacement	2.5	7	18
1 1/2"	Displacement or Turbine	5.0	5	25
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				<u>869</u>

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: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Harbor Water System - Lake

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve.	<u>900</u>
2. Maximum number of ERCs * which can be served.	<u>900</u>
3. Present system connection capacity (in ERCs *) using existing lines.	<u>890</u>
4. Future connection capacity (in ERCs *) upon service area buildout.	<u>900</u>
5. Estimated annual increase in ERCs *.	<u>0</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>YES</u> <u>500GPM,RES</u>
7. Attach a description of the fire fighting facilities.	<u></u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system: Additional back up third well.	<u></u> <u></u> <u></u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
10. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	<u>N/A</u>
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u></u>
d. Attach plans for funding the required upgrading.	<u></u>
e. Is this system under any Consent Order with DEP?	<u></u>
11. Department of Environmental Protection ID #	<u>3354781</u>
12. Water Management District Consumptive Use Permit #	<u>279-9</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u></u> <u></u> <u></u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		275	6	269	212
February		269	0	269	258
March		331	0	331	242
April		383	0	383	315
May		573	36	537	348
June		394	0	394	510
July		364	0	364	333
August		414	0	414	311
September		363	1	363	298
October		402	1	401	293
November		424	11	413	325
December		567	0	567	315
Total for Year	<u>0</u>	<u>4,759</u>	<u>55</u>	<u>4,704</u>	<u>3,760</u>

If water is purchased for resale, indicate the following:

Vendor _____
 Point of delivery _____

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

SOURCE OF SUPPLY

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

W-11

Group: _____
 System: 1
Jumper Creek Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12

Group: _____
System: 1
Jumper Creek Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Customers		1.0		
5/8"	Displacement	1.0	61	61
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				61

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: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

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.	<u>63</u>
2. Maximum number of ERCs * which can be served.	<u>63</u>
3. Present system connection capacity (in ERCs *) using existing lines.	<u>61</u>
4. Future connection capacity (in ERCs *) upon service area buildout.	<u>63</u>
5. Estimated annual increase in ERCs *.	<u>2</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>YES</u> <u>500 GPM</u>
7. Attach a description of the fire fighting facilities.	<u>Hydrants</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system: <u>NONE.</u>	
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
10. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	<u>N/A</u>
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u></u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order with DEP?	<u></u>
11. Department of Environmental Protection ID #	<u>660-5002</u>
12. Water Management District Consumptive Use Permit #	<u>12434.002</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u></u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		991	0	991	1,143
February		1,054	3	1,052	752
March		1,568	0	1,568	1,029
April		1,375	0	1,375	1,548
May		1,427	0	1,427	1,451
June		1,209	0	1,209	947
July		1,087	0	1,087	1,313
August		1,121	0	1,121	925
September		1,058	0	1,058	936
October		1,155	42	1,113	1,080
November		1,079	20	1,059	991
December		928	0	928	1,021
Total for Year	0	14,053	65	13,988	13,136

If water is purchased for resale, indicate the following:

Vendor _____

Point of delivery _____

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

SOURCE OF SUPPLY

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

W-11

Group:

1

System:

Lake Idlewild Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12

Group: _____
System: 1
Lake Idlewild Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2022
--

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Customers		1.0		
5/8"	Displacement	1.0	75	75
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				75

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: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve.	<u>76</u>
2. Maximum number of ERCs * which can be served.	<u>1234</u>
3. Present system connection capacity (in ERCs *) using existing lines.	<u>75</u>
4. Future connection capacity (in ERCs *) upon service area buildout.	<u>76</u>
5. Estimated annual increase in ERCs *.	<u>0</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>No</u> <u>N/A</u>
7. Attach a description of the fire fighting facilities.	<u></u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system: NONE.	<u></u> <u></u> <u></u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
10. If the present system does not meet the requirements of DEP rules: a. Attach a description of the plant upgrade necessary to meet the DEP rules.	<u>N/A</u>
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u></u>
d. Attach plans for funding the required upgrading.	<u></u>
e. Is this system under any Consent Order with DEP?	<u></u>
11. Department of Environmental Protection ID #	<u>3354656</u>
12. Water Management District Consumptive Use Permit #	<u>5753</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u></u> <u></u> <u></u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023

SYSTEM NAME / COUNTY : Lakeside / Lake

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		719	11	707	605
February		817	16	802	545
March		824	90	734	711
April		924	36	888	586
May		1,295	64	1,231	1,016
June		1,043	36	1,007	1,089
July		771	38	733	746
August		767	39	728	627
September		723	60	663	409
October		854	110	744	545
November		794	0	794	579
December		855	0	855	648
Total for Year	0	10,386	499	9,887	8,106

If water is purchased for resale, indicate the following:

Vendor _____
Point of delivery _____

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

SOURCE OF SUPPLY

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

W-11

Group: 1
System: Lakeside Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Lakeside / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12

Group: _____
System: 1
Lakeside Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Lakeside / Lake

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Customers		1.0		
5/8"	Displacement	1.0	226	226
3/4"	Displacement	1.5		
1"	Displacement	2.5	4	10
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
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				236

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: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Lakeside / Lake

OTHER WATER SYSTEM INFORMATION

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

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

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Pine Harbour / Lake

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		326		326	326
February		384		384	384
March		454		454	454
April		430		430	430
May		479		479	479
June		418		418	418
July		575		575	575
August		458		458	458
September		450		450	450
October		377		377	377
November		485		485	485
December		384		384	384
Total for Year	<u>0</u>	<u>5,220</u>	<u>0</u>	<u>5,220</u>	<u>5,220</u>

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: WELL #1	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
	185,000		DEEP WELL

W-11

Group: 1
 System: Pine Harbour Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Pine Harbour / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12

Group: 1
System: Pine Harbour Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023

SYSTEM NAME / COUNTY : Pine Harbour / Lake

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Customers		1.0		
5/8"	Displacement	1.0	67	67
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				67

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: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Pine Harbour / Lake

OTHER WATER SYSTEM INFORMATION

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

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

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Raintree / Lake

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		1,434	8	1,426	944
February		1,545	7	1,538	862
March		1,996	0	1,996	1,230
April		2,225	38	2,187	1,005
May		1,974	16	1,958	1,951
June		1,897	6	1,891	1,483
July		1,852	43	1,809	1,103
August		2,166	8	2,159	1,475
September		1,949	11	1,938	1,013
October		2,157	0	2,157	968
November		2,024	7	2,017	1,159
December		1,885	8	1,877	1,048
Total for Year	0	23,104	151	22,952	14,241

If water is purchased for resale, indicate the following:
 Vendor _____
 Point of delivery _____

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

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
WELL #1	129,600		DEEP WELL
WELL #2	864,000		DEEP WELL
WELL #3	129,600		DEEP WELL

W-11

Group: 1
 System: Raintree Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Raintree / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12

Group: 1
System: Raintree Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Raintree / Lake

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Customers		1.0		
5/8"	Displacement	1.0	110	110
3/4"	Displacement	1.5		
1"	Displacement	2.5	3	8
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>118</u>

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:

W-13

Group: 1
 System: Raintree Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Raintree / Lake

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve. 114

2. Maximum number of ERCs * which can be served. 371

3. Present system connection capacity (in ERCs *) using existing lines. 114

4. Future connection capacity (in ERCs *) upon service area buildout. 114

5. Estimated annual increase in ERCs *. 0

6. Is the utility required to have fire flow capacity? NO
If so, how much capacity is required? N/A

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. N/A

b. Have these plans been approved by DEP? N/A

c. When will construction begin? _____

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? _____

11. Department of Environmental Protection ID # 3354687

12. Water Management District Consumptive Use Permit # 2782

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: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : The Woods / Sumter

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		231	97	134	183
February		221	72	149	248
March		283	64	219	215
April		348	85	262	266
May		388	93	295	286
June		380	104	276	325
July		313	74	239	230
August		326	74	252	298
September		352	81	271	280
October		417	127	290	226
November		345	78	267	326
December		414	94	320	280
Total for Year	0	4,018	1,044	2,974	3,163

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: WELL #1	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
	63,500		DEEP WELL

W-11

Group:
System:

1
The Woods Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : The Woods / Sumter

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12

Group: _____
System: 1
The Woods Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023

SYSTEM NAME / COUNTY : The Woods / Sumter

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Customers		1.0		
5/8"	Displacement	1.0	56	56
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0	1	5
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				<u>61</u>

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: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : The Woods / Sumter

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

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

**WASTEWATER
OPERATION
SECTION**

WASTEWATER LISTING OF SYSTEM GROUPS

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

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

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

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

<u>SYSTEM NAME / COUNTY</u>	<u>CERTIFICATE NUMBER</u>	<u>GROUP NUMBER</u>
<u>Harbor Water & Wastewater Systems - Lake</u>	<u>565-S</u>	<u>1</u>
<u>Jumper Creek Water & Wastewater Systems - Sumter</u>	<u>507-S</u>	<u>1</u>
<u>Lakeside Water & Wastewater Systems - Lake</u>	<u>494-S</u>	<u>1</u>
<u>The Woods Water & Wastewater Systems - Sumter</u>	<u>441-S</u>	<u>1</u>
<u>Merritt Island Wastewater - Brevard</u>	<u>137-S</u>	<u>2</u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
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<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 963,175
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	<u>547,547</u>
110	Accumulated Amortization	F-8	<u>1,707</u>
271	Contributions in Aid of Construction	S-7	<u>343,956</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>69,964</u>
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 242,417
Subtotal			\$ <u>312,381</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>22,183</u>
	Other (Specify):		
WASTEWATER RATE BASE			\$ <u><u>334,564</u></u>
WASTEWATER OPERATING INCOME		S-3	\$ <u><u>33,268</u></u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u><u>9.94%</u></u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 248,845
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 248,845
401	Operating Expenses	S-10(a)	\$ 177,462
403	Depreciation Expense	S-6(a)	35,205
	Less: Amortization of CIAC	S-8(a)	11,908
Net Depreciation Expense			\$ 23,298
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	3,618
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		11,198
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 11,198
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			\$ 215,577
Utility Operating Income			\$ 33,268
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			\$ 33,268

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 3,866	\$	\$	\$ 3,866
352	Franchises	427			427
353	Land and Land Rights	26,222			26,222
354	Structures and Improvements	73,218			73,218
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	96,125			96,125
361	Collection Sewers - Gravity	193,499	1,121		194,620
362	Special Collecting Structures	54,709			54,709
363	Services to Customers	7,647			7,647
364	Flow Measuring Devices	2,474	3,882	2,911	3,445
365	Flow Measuring Installations	3,601			3,601
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	16,000			16,000
371	Pumping Equipment	98,476	1,639		100,115
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	290,219	3,051	1,347	291,922
381	Plant Sewers	837			837
382	Outfall Sewer Lines	1			1
389	Other Plant Miscellaneous Equipment	86,094			86,094
390	Office Furniture and Equipment	100			100
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment	203			203
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant	4,024			4,024
Total Wastewater Plant		\$ 957,741	\$ 9,693	\$ 4,258	\$ 963,175

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

S-4(a)
GROUP _____

YEAR OF REPORT
December 31, 2023

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 3,866						
352	Franchises	427						
353	Land and Land Rights				26,222			
354	Structures and Improvements				73,218			
355	Power Generation Equipment				0			
360	Collection Sewers - Force		96,125					
361	Collection Sewers - Gravity		194,620					
362	Special Collecting Structures		54,709					
363	Services to Customers		7,647					
364	Flow Measuring Devices		3,445					
365	Flow Measuring Installations		3,601					
366	Reuse Services		0					
367	Reuse Meters and Meter Installations		0					
370	Receiving Wells			16,000				
371	Pumping Equipment			100,115				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				291,922			
380	Treatment and Disposal Equipment				837			
381	Plant Sewers				1			
382	Outfall Sewer Lines				86,094			
389	Other Plant Miscellaneous Equipment							100
390	Office Furniture and Equipment							0
391	Transportation Equipment							0
392	Stores Equipment							203
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							4,024
	Total Wastewater Plant	\$ 4,293	\$ 360,146	\$ 116,115	\$ 478,294	\$ 0	\$ 0	\$ 4,327

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

S-4(b)
GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	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: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 33,617	\$ 2,288		\$ 2,288
355	Power Generation Equipment				0
360	Collection Sewers - Force	31,605	3,204		3,204
361	Collection Sewers - Gravity	80,365	4,303		4,303
362	Special Collecting Structures	23,038	1,368		1,368
363	Services to Customers	5,915	201		201
364	Flow Measuring Devices	2,474	402		402
365	Flow Measuring Installations	2,568	95		95
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells	8,107	533		533
371	Pumping Equipment	29,839	6,633		6,633
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission/Distribution Sys.				0
380	Treatment and Disposal Equipment	208,959	16,072		16,072
381	Plant Sewers	654	24		24
382	Outfall Sewer Lines	0	0		0
389	Other Plant Miscellaneous Equipment	85,132	82		82
390	Office Furniture and Equipment	100	0		0
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment	203			0
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant	4,024			0
Total Depreciable Wastewater Plant in Service		\$ 516,600	\$ 35,205	\$ 0	\$ 35,205

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$	\$	\$	\$	\$ 35,905
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	34,809
361	Collection Sewers - Gravity				0	84,668
362	Special Collecting Structures				0	24,405
363	Services to Customers				0	6,116
364	Flow Measuring Devices	2,911			2,911	(36)
365	Flow Measuring Installations				0	2,663
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	8,640
371	Pumping Equipment				0	36,472
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment	1,347			1,347	223,684
381	Plant Sewers				0	678
382	Outfall Sewer Lines				0	0
389	Other Plant Miscellaneous Equipment				0	85,214
390	Office Furniture and Equipment				0	100
391	Transportation Equipment				0	0
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	203
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	4,024
Total Depreciable Wastewater Plant in Service		\$ 4,258	\$ 0	\$ 0	\$ 4,258	\$ 547,547

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

S-6(b)
GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>337,345</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>6,611</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>6,611</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>343,956</u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

WASTEWATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Main Extension	1	\$ 6,480	\$ 6,480
Main Extension	1	131	131
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 6,611

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 230,509
Debits during the year:	
Accruals charged to Account 272	\$ 11,908
Other debits (specify):	
_____	_____
_____	_____
Total debits	\$ 11,908
Credits during the year (specify):	
_____	\$ _____
_____	_____
Total credits	\$ 0
Balance end of year	\$ 242,417

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

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

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
Flat Rate Revenues:				
521.1	Residential Revenues	_____	_____	\$ _____
521.2	Commercial Revenues	_____	_____	_____
521.3	Industrial Revenues	_____	_____	_____
521.4	Revenues From Public Authorities	_____	_____	_____
521.5	Multiple Family Dwelling Revenues	_____	_____	_____
521.6	Other Revenues	_____	_____	_____
521	Total Flat Rate Revenues	0	0	\$ 0
Measured Revenues:				
522.1	Residential Revenues	385	60	230,063
522.2	Commercial Revenues	5	3	18,782
522.3	Industrial Revenues	_____	_____	_____
522.4	Revenues From Public Authorities	_____	_____	_____
522.5	Multiple Family Dwelling Revenues	_____	_____	_____
522	Total Measured Revenues	390	63	\$ 248,845
523	Revenues From Public Authorities	_____	_____	_____
524	Revenues From Other Systems	_____	_____	_____
525	Interdepartmental Revenues	_____	_____	_____
Total Wastewater Sales		390	63	\$ 248,845
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: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ _____ 0
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	0	0	\$ _____ 0
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____ 0
Total Wastewater Operating Revenues				\$ <u>248,845</u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES- OPERATIONS (f)	.4 PUMPING EXPENSES- MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES- OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES- MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	11,150						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	2,940					2,940	
715	Purchased Power	18,983					18,983	
716	Fuel for Power Production	0						
718	Chemicals	7,188					7,188	
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	167						
733	Contractual Services - Legal	1,402						
734	Contractual Services - Mgt. Fees	0						
735	Contractual Services - Testing	0						
736	Contractual Services - Other	128,064	5,703	6,512	3,256		65,023	13,702
741	Rental of Building/Real Property	3,104					3,104	
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	1,997						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	0						
770	Bad Debt Expense	1,171						
775	Miscellaneous Expenses	1,298						
Total Wastewater Utility Expenses		\$ 177,462	\$ 5,703	\$ 6,512	\$ 3,256	\$ 0	\$ 97,238	\$ 13,702

S-10(a)
GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$		\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders		11,150				
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		167				
732	Contractual Services - Accounting		1,402				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other	7,290	26,577				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability		1,997				
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	1,171					
775	Miscellaneous Expenses		1,298				
Total Wastewater Utility Expenses		\$ 8,461	\$ 42,590	\$ 0	\$ 0	\$ 0	\$ 0

S-10(b)
GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Harbor / Lake

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
Residential & Commercial		1.0		0
5/8"	Displacement	1.0	59	59
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0	1	15
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				84

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:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Harbor / Lake

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	40,000 gpd		
Basis of Permit Capacity (1)	DEP		
Manufacturer	Unknown		
Type (2)	Ext. Aeration		
Hydraulic Capacity	40,000 GPD		
Average Daily Flow	8,326		
Total Gallons of Wastewater Treated	3,039,000		
Method of Effluent Disposal	Rapid Infiltration (2)		

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

(2) Contact stabilization, advanced treatment, etc.

S-12

Group: 1
 System: Harbor Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT

December 31, 2023

SYSTEM NAME / COUNTY : Harbor / Lake

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 62
- 2. Maximum number of ERCs* which can be served 143
- 3. Present system connection capacity (in ERCs*) using existing lines 91
- 4. Future connection capacity (in ERCs*) upon service area buildout 99
- 5. Estimated annual increase in ERCs* 0
- 6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
N/A - none
- 7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A - none
- 8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____
If so, when? _____
- 9. Has the utility been required by the DEP or water management district to implement reuse? N/A no reuse
If so, what are the utility's plans to comply with this requirement? _____
- 10. When did the company last file a capacity analysis report with the DEP? _____
- 11. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. _____
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading. _____
 - e. Is this system under any Consent Order with DEP? _____
- 12. Department of Environmental Protection ID # FLA010608

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0	62	62
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		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				62

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:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.035 MGD		
Basis of Permit Capacity (1)	DEP		
Manufacturer	Mack		
Type (2)	Ext. Aeration		
Hydraulic Capacity	0.035 MGD		
Average Daily Flow	10,578		
Total Gallons of Wastewater Treated	3,861,000		
Method of Effluent Disposal	Rapid Infiltration (2)		

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

(2) Contact stabilization, advanced treatment, etc.

S-12

Group: 1
 System: Jumper Creek Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Lakeside / Lake

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0	215	215
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		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				<u>215</u>

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:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Lakeside / Lake

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	15,000 gpd		
Basis of Permit Capacity (1)	DEP		
Manufacturer	Mack		
Type (2)	Ext. Aeration		
Hydraulic Capacity	15,000 gpd		
Average Daily Flow	10,000		
Total Gallons of Wastewater Treated	3,650,000		
Method of Effluent Disposal	Spray Fields		

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

(2) Contact stabilization, advanced treatment, etc.

S-12

Group: 1
 System: Lakeside Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Lakeside / Lake

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	<u>215</u>
2. Maximum number of ERCs* which can be served	<u>215</u>
3. Present system connection capacity (in ERCs*) using existing lines	<u>215</u>
4. Future connection capacity (in ERCs*) upon service area buildout	<u>215</u>
5. Estimated annual increase in ERCs*	<u>3</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system <u>Increase capacity of wwtp for developer/growth. Replace spray fields with rapid infiltration.</u> <u>All developer paid.</u>	
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. <u>N/A - none</u>	
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____ If so, when? _____	
9. Has the utility been required by the DEP or water management district to implement reuse? <u>N/A no reuse</u> If so, what are the utility's plans to comply with this requirement? _____	
10. When did the company last file a capacity analysis report with the DEP? _____	
11. If the present system does not meet the requirements of DEP rules: a. Attach a description of the plant upgrade necessary to meet the DEP rules. _____ b. Have these plans been approved by DEP? _____ c. When will construction begin? _____ d. Attach plans for funding the required upgrading. _____ e. Is this system under any Consent Order with DEP? _____	
12. Department of Environmental Protection ID #	<u>FLA 01052</u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : The Woods / Sumter

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0	50	50
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		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				50

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:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : The Woods / Sumter

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>0.015 MGD</u>		
Basis of Permit Capacity (1)	<u>DEP</u>		
Manufacturer	<u>Unknown</u>		
Type (2)	<u>Ext. Aeration</u>		
Hydraulic Capacity	<u>0.015 MGD</u>		
Average Daily Flow	<u>5,427</u>		
Total Gallons of Wastewater Treated	<u>1,981,000</u>		
Method of Effluent Disposal	<u>RIB's</u>		

(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: 1
 System: The Woods Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : The Woods / Sumter

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served	<u>53</u>
2. Maximum number of ERCs* which can be served	<u>55</u>
3. Present system connection capacity (in ERCs*) using existing lines	<u>53</u>
4. Future connection capacity (in ERCs*) upon service area buildout	<u>55</u>
5. Estimated annual increase in ERCs*	<u>0</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system	<u>None</u>
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.	<u>N/A - none</u>
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>_____</u>
If so, when?	<u>_____</u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>N/A no reuse</u>
If so, what are the utility's plans to comply with this requirement?	<u>_____</u>
10. When did the company last file a capacity analysis report with the DEP?	<u>_____</u>
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.	<u>_____</u>
b. Have these plans been approved by DEP?	<u>_____</u>
c. When will construction begin?	<u>_____</u>
d. Attach plans for funding the required upgrading.	<u>_____</u>
e. Is this system under any Consent Order with DEP?	<u>_____</u>
12. Department of Environmental Protection ID #	<u>FLA013500</u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Merritt Island / Brevard

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 342,588
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	<u>173,198</u>
110	Accumulated Amortization	F-8	
271	Contributions in Aid of Construction	S-7	<u>23,500</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>145,890</u>
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ <u>23,500</u>
Subtotal			\$ <u>169,390</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	<u>(175)</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>158</u>
	Working Capital Allowance (3)		<u>10,137</u>
	Other (Specify):		
WASTEWATER RATE BASE			\$ <u><u>179,509</u></u>
WASTEWATER OPERATING INCOME		S-3	\$ <u><u>28,431</u></u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u><u>15.84%</u></u>

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

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

S-2

Group: 2
 System: Merritt Island Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023

SYSTEM NAME / COUNTY : Merritt Island / Brevard

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 132,734
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 132,734
401	Operating Expenses	S-10(a)	\$ 81,092
403	Depreciation Expense	S-6(a)	14,311
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 14,311
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(25)
407	Amortization Expense (Other than CIAC)	F-8	2,286
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		5,973
408.11	Property Taxes		666
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 6,639
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			\$ 104,303
Utility Operating Income			\$ 28,431
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			\$ 28,431

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023

SYSTEM NAME / COUNTY : Merritt Island / Brevard

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$	\$	\$	\$ 0
352	Franchises				0
353	Land and Land Rights	30,479			30,479
354	Structures and Improvements	35,588			35,588
355	Power Generation Equipment				0
360	Collection Sewers - Force	64,777			64,777
361	Collection Sewers - Gravity				0
362	Special Collecting Structures				0
363	Services to Customers	2,631			2,631
364	Flow Measuring Devices	3,500			3,500
365	Flow Measuring Installations	434			434
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells	13,066			13,066
371	Pumping Equipment	12,074	7,125		19,199
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission and Distribution System				0
380	Treatment and Disposal Equipment	112,570			112,570
381	Plant Sewers				0
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment	1,789			1,789
390	Office Furniture and Equipment				0
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment	1,200			1,200
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant	57,354			57,354
Total Wastewater Plant		\$ 335,462	\$ 7,125	\$ 0	\$ 342,588

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

S-4(a)
 Group: 2
 System: Merritt Island Wastewater

YEAR OF REPORT
December 31, 2023

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Merritt Island / Brevard

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 0						
352	Franchises	0						
353	Land and Land Rights				30,479			
354	Structures and Improvements				35,588			
355	Power Generation Equipment				0			
360	Collection Sewers - Force		64,777					
361	Collection Sewers - Gravity		0					
362	Special Collecting Structures		0					
363	Services to Customers		2,631					
364	Flow Measuring Devices		3,500					
365	Flow Measuring Installations		434					
366	Reuse Services		0					
367	Reuse Meters and Meter Installations		0					
370	Receiving Wells			13,066				
371	Pumping Equipment			19,199				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				112,570			
381	Plant Sewers				0			
382	Outfall Sewer Lines				0			
389	Other Plant Miscellaneous Equipment				1,789			
390	Office Furniture and Equipment							0
391	Transportation Equipment							0
392	Stores Equipment							0
393	Tools, Shop and Garage Equipment							1,200
394	Laboratory Equipment							0
395	Power Operated Equipment							0
396	Communication Equipment							0
397	Miscellaneous Equipment							0
398	Other Tangible Plant							57,354
	Total Wastewater Plant	\$ 0	\$ 71,342	\$ 32,265	\$ 180,427	\$ 0	\$ 0	\$ 58,554

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

Group: S-4(b) 2
System: Merritt Island Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Merritt Island / Brevard

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	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: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Merritt Island / Brevard

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 29,427	1,318		\$ 1,318
355	Power Generation Equipment				0
360	Collection Sewers - Force	36,781	2,399		2,399
361	Collection Sewers - Gravity				0
362	Special Collecting Structures				0
363	Services to Customers	730	75		75
364	Flow Measuring Devices	3,500	0		0
365	Flow Measuring Installations	65	12		12
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells	13,066			0
371	Pumping Equipment	(3,150)	3,000		3,000
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission/Distribution Sys.				0
380	Treatment and Disposal Equipment	18,125	7,505		7,505
381	Plant Sewers				0
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment	1,789	2		2
390	Office Furniture and Equipment				0
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment	1,200			0
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant	57,354			0
Total Depreciable Wastewater Plant in Service		\$ 158,887	\$ 14,311	\$ 0	\$ 14,311

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

S-6(a) 2
Group: Merritt Island Wastewater
System:

YEAR OF REPORT
December 31, 2023

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Merritt Island / Brevard

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (e+f-j) (k)
354	Structures and Improvements	\$	\$	\$	\$	\$ 30,745
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	39,180
361	Collection Sewers - Gravity				0	0
362	Special Collecting Structures				0	0
363	Services to Customers				0	805
364	Flow Measuring Devices				0	3,500
365	Flow Measuring Installations				0	78
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	13,066
371	Pumping Equipment				0	(150)
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment				0	25,629
381	Plant Sewers				0	0
382	Outfall Sewer Lines				0	0
389	Other Plant Miscellaneous Equipment				0	1,791
390	Office Furniture and Equipment				0	0
391	Transportation Equipment				0	0
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	1,200
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	57,354
Total Depreciable Wastewater Plant in Service						\$ 173,198

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

Group: S-6(b)
System: Merritt Island Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Merritt Island / Brevard

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>23,500</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>0</u>
Contributions received from Developer or 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 during the year must be explained below)		\$ <u> </u>
Total Contributions In Aid of Construction		\$ <u>23,500</u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Merritt Island / Brevard

WASTEWATER CIAC SCHEDULE "A"

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

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

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 23,500
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	\$ 23,500

S-8(a)

Group: _____
 System: 2
Merritt Island Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : Merritt Island / Brevard

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

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Merritt Island / Brevard

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues			\$ _____
521.2	Commercial Revenues			_____
521.3	Industrial Revenues			_____
521.4	Revenues From Public Authorities			_____
521.5	Multiple Family Dwelling Revenues			_____
521.6	Other Revenues			_____
521	Total Flat Rate Revenues	0	0	\$ 0
522.1	Measured Revenues: Residential Revenues	145	145	132,734
522.2	Commercial Revenues			_____
522.3	Industrial Revenues			_____
522.4	Revenues From Public Authorities			_____
522.5	Multiple Family Dwelling Revenues			_____
522	Total Measured Revenues	145	145	\$ 132,734
523	Revenues From Public Authorities			_____
524	Revenues From Other Systems			_____
525	Interdepartmental Revenues			_____
Total Wastewater Sales		<u>145</u>	<u>145</u>	\$ <u>132,734</u>
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
531	Sale of Sludge			_____
532	Forfeited Discounts			_____
534	Rents From Wastewater Property			_____
535	Interdepartmental Rents			_____
536	Other Wastewater Revenues			_____
Total Other Wastewater Revenues				\$ 0

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

S-9(a)

Group: _____
 System: 2
 Merritt Island Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023

SYSTEM NAME / COUNTY : Merritt Island / Brevard

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ _____ 0
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	0	0	\$ _____ 0
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____ 0
Total Wastewater Operating Revenues				\$ <u>132,734</u>

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

S-9(b)

Group:

2

System:

Merritt Island Wastewater

YEAR OF REPORT
December 31, 2023

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Merritt Island / Brevard

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	5,000						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0					1,431	
711	Sludge Removal Expense	1,431						
715	Purchased Power	12,163					12,163	
716	Fuel for Power Production	0						
718	Chemicals	2,941					2,941	
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	500						
733	Contractual Services - Legal	300						
734	Contractual Services - Mgt. Fees	0						
735	Contractual Services - Testing	0						
736	Contractual Services - Other	53,516	2,383	2,721	1,361		27,172	5,726
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	1,699						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses							
	- Amortization of Rate Case Expense	250						
767	Regulatory Commission Exp.-Other	0						
770	Bad Debt Expense	0						
775	Miscellaneous Expenses	3,293						
	Total Wastewater Utility Expenses	\$ 81,092	\$ 2,383	\$ 2,721	\$ 1,361	\$ 0	\$ 43,707	\$ 5,726

S-10(a)
Group: 2
System: Merritt Island Wastewater

YEAR OF REPORT
December 31, 2023

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Merritt Island / Brevard

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (f)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$		\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders		5,000				
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sudge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		500				
732	Contractual Services - Accounting		300				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other	3,046	11,106				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability		1,699				
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		250				
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses		3,293				
	Total Wastewater Utility Expenses	\$ 3,046	\$ 22,148	\$ 0	\$ 0	\$ 0	\$ 0

S-10(b)

2

Group: Merritt Island Wastewater
System:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Merritt Island / Brevard

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0	148	148
	BULK CUSTOMER - COLONY PARK MHP	120.0	1	120
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				<u>268</u>

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:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2023
--

SYSTEM NAME / COUNTY : Merritt Island / Brevard

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>0.07 mgd</u>	<u> </u>	<u> </u>
Basis of Permit Capacity (1)	<u>DEP</u>	<u> </u>	<u> </u>
Manufacturer	<u>Marloff</u>	<u> </u>	<u> </u>
Type (2)	<u>Ext. Aeration</u>	<u> </u>	<u> </u>
Hydraulic Capacity	<u>0.07 mgd</u>	<u> </u>	<u> </u>
Average Daily Flow	<u>69,279</u>	<u> </u>	<u> </u>
Total Gallons of Wastewater Treated	<u>25,287,000</u>	<u> </u>	<u> </u>
Method of Effluent Disposal	<u>RIB's</u>	<u> </u>	<u> </u>

(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: 2
 System: Merritt Island Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Merritt Island / Brevard

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	<u>261</u>
2. Maximum number of ERCs* which can be served	<u>320</u>
3. Present system connection capacity (in ERCs*) using existing lines	<u>261</u>
4. Future connection capacity (in ERCs*) upon service area buildout	<u>320</u>
5. Estimated annual increase in ERCs*	<u>0</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system <u>Rehabilitation of gravity collection system.</u>	
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. <u>N/A - none</u>	
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____ If so, when? _____	
9. Has the utility been required by the DEP or water management district to implement reuse? <u>N/A no reuse</u> If so, what are the utility's plans to comply with this requirement? _____	
10. When did the company last file a capacity analysis report with the DEP? <u>N/A</u>	
11. If the present system does not meet the requirements of DEP rules: a. Attach a description of the plant upgrade necessary to meet the DEP rules. b. Have these plans been approved by DEP? _____ c. When will construction begin? _____ d. Attach plans for funding the required upgrading. e. Is this system under any Consent Order with DEP? _____	
12. Department of Environmental Protection ID #	<u>FLA010377</u>

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