

CLASS "C"
WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

Northgate Properties, Inc. of Titusville
Exact Legal Name of Respondent

WS172-11-AR
Certificate Number(s)

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

FOR THE PERIOD ENDED 6/18/25

Form PSC/AFD 006-W (Rev. 12/99)

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission
 Division of Economic Regulation
 2540 Shumard Oak Boulevard
 Tallahassee, Florida 32399-0850
11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

i.

GENERAL DEFINITIONS

ADVANCES FOR CONSTRUCTION - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

AMORTIZATION - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC) - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

CONSTRUCTION WORK IN PROGRESS (CWIP) - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

DEPRECIATION - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (I), Florida Administrative Code)

EFFLUENT REUSE - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER) - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER) - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

GUARANTEED REVENUE CHARGE - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

LONG TERM DEBT - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

PROPRIETARY CAPITAL (For proprietorships and partnerships only) - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

RETAINED EARNINGS - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

ii.

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iii.

FINANCIAL SECTION

REPORT OF

Northgate Properties, Inc. of Titusville
(EXACT NAME OF UTILITY)

3277 First Avenue Mims, FL 32754	3277 First Avenue Mims, FL 32754	Brevard
Mailing Address	Street Address	County

Telephone Number 321-267-0144 Date Utility First Organized

Fax Number 321-267-0501 E-mail Address northgateprope@cfl.rr.com

Sunshine State One-Call of Florida, Inc. Member No.

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

☐ Individual ☒ Sub Chapter S Corporation ☐ 1120 Corporation ☐ Partnership

Name, Address and phone where records are located: Northgate Properties, 3277 First Ave, Mims, FL 32754
321-267-0144

Name of subdivisions where services are provided:

Notes: Operations ceased under this owner as of 6/18/2025 and this is the final report through the transfer date.

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: Lester E. Groom, Jr.	VP & Registered Agent	3277 First Ave, Mims, FL	
Person who prepared this report: Lester E. Groom, Jr.			
Officers and Managers: Lester E. Groom, Jr.	VP & Registered Agent	3277 First Ave, Mims, FL	\$
			\$
			\$
			\$

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
			\$
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: Northgate Properties, Inc. of TitusvillePERIOD ENDING OF REPORT
JUNE 18, 2025

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 12,880	\$ 10,157	\$ _____	\$ 23,037
Commercial_____		97	_____	_____	97
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	_____
Total Gross Revenue_____		\$ 12,977	10,157	0	\$ 23,134
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 71,983	\$ 63,389	\$ _____	\$ 135,372
Depreciation Expense_____	F-5	813	665	_____	1,478
CIAC Amortization Expense_____	F-8	_____	_____	_____	_____
Taxes Other Than Income_____	F-7	584	412	_____	996
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 73,380	64,466	_____	\$ 137,846
Net Operating Income (Loss)		\$ (60,404)	\$ (54,309)	\$ _____	\$ (114,712)
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ (60,404)	\$ (54,309)	\$ _____	\$ (114,712)

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UTILITY NAME: Northgate Properties, Inc. of Titusville

PERIOD ENDING OF REPORT
JUNE 18, 2025

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ 124818	\$ 124818
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	74751	73273
Net Utility Plant _____		\$ 50067	\$ 51545
Cash _____			
Customer Accounts Receivable (141) _____			
Other Assets (Specify): _____			

Total Assets _____		\$ 50067	\$ 51545
Liabilities and Capital:			
Common Stock Issued (201) _____	F-6		
Preferred Stock Issued (204) _____	F-6		
Other Paid in Capital (211) _____			
Retained Earnings (215) _____	F-6		
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6		
Total Capital _____		\$	\$
Long Term Debt (224) _____	F-6	\$	\$
Accounts Payable (231) _____			
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____		996	1880
Other Liabilities (Specify) _____			
Absorbed by entity's funds from other operations _____		49071	49665
Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8		
Total Liabilities and Capital _____		\$ 50067	\$ 51545

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UTILITY NAME Northgate Properties, Inc. of TitusvillePERIOD ENDING OF REPORT
JUNE 18, 2025

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>43221</u>	\$ <u>81597</u>	\$ _____	\$ <u>124818</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>43221</u>	\$ <u>81597</u>	\$ _____	\$ <u>124818</u>

ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>42408</u>	\$ <u>30865</u>	\$ _____	\$ <u>73273</u>
Add Credits During Year:				
Accruals charged to depreciation account _____	\$ <u>813</u>	\$ <u>665</u>	\$ _____	\$ <u>1478</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
PY Beg Bal Discrepancy _____	_____	_____	_____	_____
Total Credits _____	\$ <u>813</u>	\$ <u>665</u>	\$ _____	\$ <u>1478</u>
Deduct Debits During Year:				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>43221</u>	\$ <u>31530</u>	\$ _____	\$ <u>74751</u>

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UTILITY NAME: Northgate Properties, Inc. of TitusvillePERIOD ENDING OF REPORT
JUNE 18, 2025

CAPITAL STOCK (201 - 204)

	Common Stock	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_____	_____	_____

RETAINED EARNINGS (215)

	Appropriated	Un- Appropriated
Balance first of year_____	\$ _____	\$ _____
Changes during the year (Specify): _____ _____ _____	_____ _____ _____	_____ _____ _____
Balance end of year_____	\$ _____	\$ _____

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year_____	\$ _____	\$ _____
Changes during the year (Specify): _____ _____ _____	_____ _____ _____	_____ _____ _____
Balance end of year_____	\$ _____	\$ _____

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____ _____ _____	_____ _____ _____	_____ _____ _____	\$ _____ _____ _____
Total_____			\$ _____

UTILITY NAME: Northgate Properties, Inc. of TitusvillePERIOD ENDING OF REPORT
JUNE 18, 2025**TAX EXPENSE**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	0	0	_____	0
Local property tax _____	0	0	_____	0
Regulatory assessment fee _____	584	412	_____	996
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense _____	\$ 584	\$ 412	\$ _____	\$ 996

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
PACE ANALYTICS	\$ 4073	\$ 2006	New Well
MEEK'S PLUMBING	\$ 5997	\$ 2954	Hauling Services
R.W INC	\$ 3484	\$ 1716	Repairs
BIOMETRIC UCI	\$ 13658	\$ 6727	Water Sampling
SHELLEY'S SEPTIC	\$ 6566	\$ 3234	Hauling Services
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Northgate Properties, Inc. of TitusvillePERIOD ENDING OF REPORT
JUNE 18, 2025**CONTRIBUTIONS IN AID OF CONSTRUCTION (271)**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ _____	\$ _____	\$ _____
2) Add credits during year_____	\$ _____	\$ _____	\$ _____
3) Total_____	_____	_____	_____
4) Deduct charges during the year_____	_____	_____	_____
5) Balance end of year_____	_____	_____	_____
6) Less Accumulated Amortization_____	_____	_____	_____
7) Net CIAC_____	\$ _____	\$ _____	\$ _____

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
Sub-total_____			\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.				
Description of Charge	Number of Connections	Charge per Connection		
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.)_____			\$ _____	\$ _____

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year_____	\$ _____	\$ _____	\$ _____
Add Debits During Year:_____	_____	_____	_____
Deduct Credits During Year:_____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ _____	\$ _____	\$ _____

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**** COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR ****UTILITY NAME Northgate Properties, Inc. of TitusvillePERIOD ENDING OF REPORT
JUNE 18, 2025**SCHEDULE "A"****SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [c x d] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ _____	100.00 %		_____ %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

Current Commission approved AFUDC rate:	_____ %
Commission Order Number approving AFUDC rate:	_____

WATER OPERATING SECTION

UTILITY NAME: Northgate Properties, Inc. of TitusvillePERIOD ENDING OF REPORT
JUNE 18, 2025

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises_____	_____	_____	_____	_____
303	Land and Land Rights_____	_____	_____	_____	_____
304	Structures and Improvements_____	25000	_____	_____	25000
305	Collecting and Impounding Reservoirs_____	_____	_____	_____	_____
306	Lake, River and Other Intakes_____	_____	_____	_____	0
307	Wells and Springs_____	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____
309	Supply Mains_____	_____	_____	_____	_____
310	Power Generation Equipment_____	2683	_____	_____	2683
311	Pumping Equipment_____	5467	_____	_____	5467
320	Water Treatment Equipment_____	3903	_____	_____	3903
330	Distribution Reservoirs and Standpipes_____	5945	_____	_____	5945
331	Transmission and Distribution Lines_____	_____	_____	_____	_____
333	Services_____	_____	_____	_____	_____
334	Meters and Meter Installations_____	223	_____	_____	223
335	Hydrants_____	_____	_____	_____	_____
336	Backflow Prevention Devices_____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment_____	0	_____	_____	0
340	Office Furniture and Equipment_____	_____	_____	_____	_____
341	Transportation Equipment_____	0	_____	_____	0
342	Stores Equipment_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____
344	Laboratory Equipment_____	_____	_____	_____	_____
345	Power Operated Equipment_____	_____	_____	_____	_____
346	Communication Equipment_____	_____	_____	_____	_____
347	Miscellaneous Equipment_____	_____	_____	_____	_____
348	Other Tangible Plant_____	0	_____	_____	0
	Total Water Plant_____	\$ 43221	0	0	43221

W-1

UTILITY NAME: Northgate Properties, Inc. of Titusville

PERIOD ENDING OF REPORT
JUNE 18, 2025

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements	30	%	%	\$ 25000.00	\$	\$	\$ 25000.00
305	Collecting and Impounding Reservoirs		%	%				0.00
306	Lake, River and Other Intakes		%	%				0.00
307	Wells and Springs	15	%	%	0.00			0.00
308	Infiltration Galleries & Tunnels		%	%				0.00
309	Supply Mains		%	%				0.00
310	Power Generating Equipment	10	%	%	2665.00			2665.00
311	Pumping Equipment	7	%	%	5438.00			5438.00
320	Water Treatment Equipment	7	%	%	3850.00			3850.00
330	Distribution Reservoirs & Standpipes	10	%	%	5807.00			5807.00
331	Trans. & Dist. Mains		%	%				0.00
333	Services		%	%				0.00
334	Meter & Meter Installations	15	%	%	223.00	0.00		223.00
335	Hydrants		%	%				0.00
336	Backflow Prevention Devices		%	%				0.00
339	Other Plant and Miscellaneous Equipment	7	%	%	0.00	0.00		0.00
340	Office Furniture and Equipment		%	%				0.00
341	Transportation Equipment	5	%	%	0.00	0.00		0.00
342	Stores Equipment		%	%				0.00
343	Tools, Shop and Garage Equipment		%	%				0.00
344	Laboratory Equipment		%	%				0.00
345	Power Operated Equipment		%	%				0.00
346	Communication Equipment		%	%				0.00
347	Miscellaneous Equipment		%	%	(2201.00)		1626.00	(575.00)
348	Other Tangible Plant	15	%	%	0.00	0.00		0.00
	Totals				\$ 40782	0	1626	42408 *

* This amount should tie to Sheet F-5.

W-2

UTILITY NAME: Northgate Properties, Inc. of TitusvillePERIOD ENDING OF REPORT
JUNE 18, 2025**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees_____	\$ 23100
603	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	
604	Employee Pensions and Benefits_____	
610	Purchased Water_____	
615	Purchased Power_____	17213.26
616	Fuel for Power Production_____	
618	Chemicals_____	7079.27
620	Materials and Supplies_____	
630	Contractual Services:	
	Billing_____	
	Professional_____	
	Testing_____	8170.81
	Other_____	
640	Rents_____	
650	Transportation Expense_____	
655	Insurance Expense_____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	
670	Bad Debt Expense_____	
675	Miscellaneous Expenses_____	16419.97
	Total Water Operation And Maintenance Expense_____	\$ 71983.31 *

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
Residential Service					
5/8"	D	1.0	246	245	245
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
Total			246	245	245

** D = Displacement
C = Compound
T = Turbine

W-3

UTILITY NAME: _____ Northgate Properties, Inc. of Titusville

PERIOD ENDING OF REPORT
JUNE 18, 2025

SYSTEM NAME: _____

PUMPING AND PURCHASED WATER STATISTICS

	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	Water Sold To Customers (Omit 000's)
(a)	(b)	(c)	(d)	(e)	(f)
January_____	_____	_____	_____	_____	1233
February_____	_____	_____	_____	_____	1472
March_____	_____	_____	_____	_____	841
April_____	_____	_____	_____	_____	0
May_____	_____	_____	_____	_____	0
June_____	_____	_____	_____	_____	0
July_____	_____	_____	_____	_____	0
August_____	_____	_____	_____	_____	0
September_____	_____	_____	_____	_____	0
October_____	_____	_____	_____	_____	0
November_____	_____	_____	_____	_____	0
December_____	_____	_____	_____	_____	0
Total for Year_____	_____	_____	_____	_____	3546

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:

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
Raw Waterline	4"	2420	_____	_____	2420
Treated Water	4"	8575	_____	_____	8575
Raw Line	2"	800	_____	_____	800
Treated Main	2"	8050	_____	_____	8050
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

W-4

UTILITY NAME: _____ Northgate Properties, Inc. of Titusville

PERIOD ENDING OF REPORT
JUNE 18, 2025

SYSTEM NAME: _____

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1973	1995	_____	_____
Types of Well Construction and Casing _____	Drilled	Drilled	_____	_____
_____	Steel	Steel	_____	_____
_____	Rotary	Rotary	_____	_____
Depth of Wells _____	100ft	130ft	_____	_____
Diameters of Wells _____	8"	4"	_____	_____
Pump - GPM _____	75	60	_____	_____
Motor - HP _____	3	3	_____	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	108,000	86,400	_____	_____
Auxiliary Power _____	None	Yes	_____	_____
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	Steel Pressure	Steel Storage	Steel Pressure	_____
Capacity of Tank _____	5,000 gal	20,000 gal	2,000 gal	_____
Ground or Elevated _____	Ground	Ground	Ground	_____

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer _____	AD Smith	Marathon	Century	_____
Type _____	Sub	Elec 1 PH	Elec 1 PH	_____
Rated Horsepower _____	3	3	2	_____
Pumps				
Manufacturer _____	Grunfos	Red Jacket	Red Jacket	_____
Type _____	Sub	Centrifugal	Centrifugal	_____
Capacity in GPM _____	78	50	30	_____
Average Number of Hours Operated Per Day _____	1/2 avg	9	None	_____
Auxiliary Power _____	None	None	None	_____

W-5

UTILITY NAME: _____ Northgate Properties, Inc. of Titusville

PERIOD ENDING OF REPORT
JUNE 18, 2025**SOURCE OF SUPPLY**

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day_____	80,000	_____	_____
Type of Source_____	Well	_____	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_____	Sub	_____	_____
Make_____	Starite	_____	_____
Permitted Capacity (GPD)_____	80,000	_____	_____
High service pumping		_____	_____
Gallons per minute_____	100	_____	_____
Reverse Osmosis_____	n/a	_____	_____
Lime Treatment		_____	_____
Unit Rating_____	n/a	_____	_____
Filtration		_____	_____
Pressure Sq. Ft._____	50 lbs	_____	_____
Gravity GPD/Sq.Ft._____		_____	_____
Disinfection		_____	_____
Chlorinator_____	Gas	_____	_____
Ozone_____		_____	_____
Other_____		_____	_____
Auxiliary Power_____	2 generators	_____	_____

W-6

UTILITY NAME: ___ Northgate Properties, Inc. of Titusville

PERIOD ENDING OF REPORT
JUNE 18, 2025

SYSTEM NAME: _____

GENERAL WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. _____
2. Number of ERCs * which can be served. _____
3. Present system connection capacity (in ERCs *) using existing lines. _____
4. Future connection capacity (in ERCs *) upon service area buildout. _____
5. Estimated annual increase in ERCs *. _____
6. Is the utility required to have fire flow capacity? _____
If so, how much capacity is required? _____
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? _____
10. If the present system does not meet the requirements of DEP rules, submit the following:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. _____
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading. _____
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # _____
12. Water Management District Consumptive Use Permit # _____
 - a. Is the system in compliance with the requirements of the CUP? _____
 - b. If not, what are the utility's plans to gain compliance? _____

* An ERC is determined based on 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 residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

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

ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).

W-7

WASTEWATER OPERATING SECTION

UTILITY NAME: Northgate Properties, Inc. of TitusvillePERIOD ENDING OF REPORT
JUNE 18, 2025

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises_____	_____	_____	_____	_____
353	Land and Land Rights_____	_____	_____	_____	_____
354	Structures and Improvements_____	56597	0	_____	56597
355	Power Generation Equipment_____	25000	_____	_____	25000
360	Collection Sewers - Force_____	_____	_____	_____	_____
361	Collection Sewers - Gravity_____	_____	_____	_____	_____
362	Special Collecting Structures_____	0	_____	_____	0
363	Services to Customers_____	_____	_____	_____	_____
364	Flow Measuring Devices_____	_____	_____	_____	_____
365	Flow Measuring Installations_____	_____	_____	_____	_____
370	Receiving Wells_____	_____	_____	_____	_____
371	Pumping Equipment_____	0	_____	_____	0
380	Treatment and Disposal Equipment_____	_____	_____	_____	_____
381	Plant Sewers_____	_____	_____	_____	_____
382	Outfall Sewer Lines_____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
390	Office Furniture and Equipment_____	_____	_____	_____	_____
391	Transportation Equipment_____	_____	_____	_____	_____
392	Stores Equipment_____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____
394	Laboratory Equipment_____	_____	_____	_____	_____
395	Power Operated Equipment_____	_____	_____	_____	_____
396	Communication Equipment_____	_____	_____	_____	_____
397	Miscellaneous Equipment_____	0	_____	_____	0
398	Other Tangible Plant_____	_____	_____	_____	_____
	Total Wastewater Plant_____	\$ 81597	0	0	81597 *

* This amount should tie to sheet F-5.

S-1

UTILITY NAME: Northgate Properties, Inc. of TitusvillePERIOD ENDING OF REPORT
JUNE 18, 2025

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements	30	%	%	\$ 30865	\$	\$ 1451	\$ 32316
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force		%	%				
361	Collection Sewers - Gravity		%	%				
362	Special Collecting Structures		%	%	0			0
363	Services to Customers		%	%				
364	Flow Measuring Devices		%	%				
365	Flow Measuring Installations		%	%				
370	Receiving Wells		%	%	0			0
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment		%	%				
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment		%	%				
390	Office Furniture and Equipment		%	%				
391	Transportation Equipment		%	%				
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment		%	%				
394	Laboratory Equipment		%	%				
395	Power Operated Equipment		%	%				
396	Communication Equipment		%	%				
397	Miscellaneous Equipment		%	%	0			0
398	Other Tangible Plant		%	%				0
	Totals				\$ 30865	0	1451	32316

* This amount should tie to Sheet F-5.

S-2

UTILITY NAME: ___ Northgate Properties, Inc. of Titusville

PERIOD ENDING OF REPORT
JUNE 18, 2025**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 30800
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	
715	Purchased Power	11475.50
716	Fuel for Power Production	
718	Chemicals	4719.51
720	Materials and Supplies	
730	Contractual Services:	
	Billing	
	Professional	
	Testing	5447.2
	Other	
740	Rents	
750	Transportation Expense	
755	Insurance Expense	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	10946.64
	Total Wastewater Operation And Maintenance Expense	\$ 63388.85 *

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
Residential Service	D	1.0	246	245	245
All meter sizes					
General Service	D	1.0			
5/8"	D	1.5			
3/4"	D	2.5			
1"	D	5.0			
1 1/2"	D,T	8.0			
2"	D,C,T	15.0			
3"	D	16.0			
3"	C	17.5			
3"	T				
Unmetered Customers					
Other (Specify)					
Total			246	245	245

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: _____ Northgate Properties, Inc. of Titusville

PERIOD ENDING OF REPORT
JUNE 18, 2025

PUMPING EQUIPMENT

Lift Station Number _____	One	_____	Two	_____	_____	_____
Make or Type and nameplate data on pump _____	Gorman	_____	Gorman	_____	_____	_____
_____	Rupp	_____	Rupp	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
Year installed _____	1969	_____	1969	_____	_____	_____
Rated capacity _____	80 GPM	_____	80 GPM	_____	_____	_____
Size _____	_____	_____	_____	_____	_____	_____
Power:	_____	_____	_____	_____	_____	_____
Electric _____	_____	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	2 HP	_____	2 HP	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

SERVICE CONNECTIONS

Size (inches) _____	4"	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	PVC	_____	_____	_____	_____	_____
Average length _____	_____	_____	_____	_____	_____	_____
Number of active service connections _____	246	_____	_____	_____	_____	_____
Beginning of year _____	246	_____	_____	_____	_____	_____
Added during year _____	0	_____	_____	_____	_____	_____
Retired during year _____	1	_____	_____	_____	_____	_____
End of year _____	245	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	None	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches) _____	8"	_____	_____	_____	3"	_____	_____	_____
Type of main _____	_____	_____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	9125	_____	_____	_____	2250	_____	_____	_____
Added during year _____	0	_____	_____	_____	0	_____	_____	_____
Retired during year _____	0	_____	_____	_____	0	_____	_____	_____
End of year _____	9215	_____	_____	_____	2250	_____	_____	_____

MANHOLES

Size (inches) _____	24"	_____	_____	_____
Type of Manhole _____	_____	_____	_____	_____
Number of Manholes:	_____	_____	_____	_____
Beginning of year _____	37	_____	_____	_____
Added during year _____	0	_____	_____	_____
Retired during year _____	0	_____	_____	_____
End of Year _____	37	_____	_____	_____

UTILITY NAME: _____ Northgate Properties, Inc. of Titusville

SYSTEM NAME: _____

PERIOD ENDING OF REPORT	
JUNE 18,	2025

TREATMENT PLANT

Manufacturer_____	_____	_____	_____
Type_____	_____	_____	_____
"Steel" or "Concrete"_____	_____	_____	_____
Total Permitted Capacity_____	_____	_____	_____
Average Daily Flow_____	_____	_____	_____
Method of Effluent Disposal_____	_____	_____	_____
Permitted Capacity of Disposal_____	_____	_____	_____
Total Gallons of Wastewater treated_____	_____	_____	_____

MASTER LIFT STATION PUMPS

Manufacturer_____	Gorman 80 GPM	Gorman 80 GPM	Gorman 80 GPM	Gorman 80 GPM	_____	_____
Capacity (GPM's)_____	_____	_____	_____	_____	_____	_____
Motor:_____	_____	_____	_____	_____	_____	_____
Manufacturer_____	_____	_____	_____	_____	_____	_____
Horsepower_____	2	2	2	2	_____	_____
Power (Electric or Mechanical)_____	E	E	E	E	_____	_____

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January_____	_____	_____	_____
February_____	_____	_____	_____
March_____	_____	_____	_____
April_____	_____	_____	_____
May_____	_____	_____	_____
June_____	_____	_____	_____
July_____	_____	_____	_____
August_____	_____	_____	_____
September_____	_____	_____	_____
October_____	_____	_____	_____
November_____	_____	_____	_____
December_____	_____	_____	_____
Total for year_____	_____	_____	_____

If Wastewater Treatment is purchased, indicate the vendor: _____

S-5

UTILITY NAME: Northgate Properties, Inc. of Titusville

PERIOD ENDING OF REPORT
JUNE 18, 2025

SYSTEM NAME: _____

GENERAL WASTEWATER SYSTEM INFORMATION

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

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

 7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
 8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____
 If so, when? _____
 9. Has the utility been required by the DEP or water management district to implement reuse? _____
 If so, what are the utility's plans to comply with this requirement? _____

 10. When did the company last file a capacity analysis report with the DEP? _____
 11. If the present system does not meet the requirements of DEP rules, submit the following:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
 12. Department of Environmental Protection ID # _____
- * An ERC is determined based on 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 residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
 - (b) If no historical flow data are available use:
 $ERC = (Total\ SFR\ gallons\ sold\ (omit\ 000/365\ days/280\ gallons\ per\ day).$

CLASS "C"
WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

Northgate FL Utility, LLC
Exact Legal Name of Respondent

412W 345S
Certificate Number(s)

Submitted To The

STATE OF FLORIDA

Received by

The Florida Public Service Commission

AUG 19 2026

Division of
Accounting and Finance

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2025

SU975

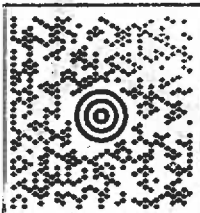
Instructed
by C. Gattin
to file under
old utility
(WS172)
Northgate Properties Inc.

PARAKEET COMMUNITIES
12435 PARK POTOMAC AVE STE 325
POTOMAC MD 20854

0.2 LBS LTR

1 OF 1

SHIP TO:
FLORIDA PUBLIC SERVICE COMMISSION
2540 SHUMARD OAK BLVD
TALLAHASSEE FL 32399-7019



FL 3230-01



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1P

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BILLING: 3RD PARTY

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2540 SHUMARD OAK BLVD

TALLAHASSEE FL 32399

P: PINK

S: IN

I: IN

WOOD-4000



1ZCB9715133424 8180

2330

SAT08485 XLE 02-1 Aug 17 07:40:47 2026
US 3230 IPC 25.9 SATOLR

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

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

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Accounting and Finance, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

GENERAL DEFINITIONS

ADVANCES FOR CONSTRUCTION - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

AMORTIZATION - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC) - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

CONSTRUCTION WORK IN PROGRESS (CWIP) - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

DEPRECIATION - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

EFFLUENT REUSE - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER) - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER) - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

GUARANTEED REVENUE CHARGE - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

LONG TERM DEBT - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

PROPRIETARY CAPITAL (For proprietorships and partnerships only) - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

RETAINED EARNINGS - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

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FINANCIAL SECTION

REPORT OF

Northgate FL Utility, LLC

(EXACT NAME OF UTILITY)

3277 First Avenue Mims, FL 32754
Mailing Address

3277 First Avenue Mims, FL
Street Address
Brevard
County

Telephone Number _____ Date Utility First Organized _____

Fax Number _____ E-mail Address _____

Sunshine State One-Call of Florida, Inc. Member No. _____

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

☐ Individual ☐ Sub Chapter S Corporation ☐ 1120 Corporation ☒ Partnership

Name, Address and phone where records are located: _____ Northgate Properties
3277 First Avenue Mims, FL 32754

Name of subdivisions where services are provided: _____

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: Zach Schwartz	Vice President	10221 River Road Potomac, Maryland 20859	\$ _____
Person who prepared this report: Greg Wright	Utility Consultant	6805 Overseas Highway, Marathon, FL 33050	\$ _____
Officers and Managers: Austin Berk	President	10221 River Road Potomac, Maryland 20859	\$ _____
Jon Wyss	Vice President	10221 River Road Potomac, Maryland 20859	\$ _____
David Berman	Chief Financial Officer	10221 River Road Potomac, Maryland 20859	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: Northgate FL Utility, LLC

YEAR OF REPORT DECEMBER 31, 2025

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_-----		\$ 13,298	9,102		\$ 22,400
Commercial_-----					-
Industrial_-----					-
Multiple Family_-----					-
Guaranteed Revenues_					-
Other (Specify)_-----					-
Total Gross Revenue_--		\$ 13,298	\$ 9,102	\$ -	\$ 22,400
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 16,158	\$ 24,957	\$ -	\$ 41,115
Depreciation Expense_--	F-5	-	898		898
CIAC Amortization Expense_	F-8	-	-		-
Taxes Other Than Income_--	F-7	598	410		1,008
Income Taxes_-----	F-7	-	-		-
Total Operating Expense		\$ 16,756	26,265	-	\$ 43,021
Net Operating Income (Loss)		\$ (3,458)	\$ (17,163)	\$ -	\$ (20,621)
Other Income:					
Nonutility Income_-----		\$ -	\$ -	\$ -	\$ -
					-
					-
Other Deductions:					
Miscellaneous Nonutility Expenses_-----		\$ -	\$ -	\$ -	\$ -
Interest Expense_-----					-
					-
					-
					-
Net Income (Loss)		\$ (3,458)	\$ (17,163)	\$ -	\$ (20,621)

UTILITY NAME: Northgate FL Utility, LLC

YEAR OF REPORT DECEMBER 31, 2025

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ 136,443	\$ 124,818
Accumulated Depreciation and Amortization (108)_____	F-5,W-2,S-2	75,649	73,273
Net Utility Plant_____		\$ 60,794	\$ 51,545
Cash_____			
Customer Accounts Receivable (141)_____			
Other Assets (Specify):_____			

Total Assets _____		\$ 60,794	\$ 51,545
Liabilities and Capital:			
Common Stock Issued (201)_____	F-6	-	
Preferred Stock Issued (204)_____	F-6	-	
Other Paid in Capital (211)_____			
Retained Earnings (215)_____	F-6	-	-
Proprietary Capital (Proprietary and partnership only) (218)_____	F-6	-	-
Total Capital _____		\$ -	\$ -
Long Term Debt (224)_____	F-6	\$ -	\$ -
Accounts Payable (231)_____			
Notes Payable (232)_____			
Customer Deposits (235)_____			
Accrued Taxes (236)_____			1,880
Other Liabilities (Specify)_____			
Due to Owner _____		60,794	49,665

Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272)_____	F-8	-	
Total Liabilities and Capital _____		\$ 60,794	\$ 51,545

UTILITY NAME: Northgate FL Utility, LLC

YEAR OF REPORT DECEMBER 31, 2025

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ 43,221	\$ 87,197	\$	\$ 130,418
Construction Work in Progress (105) _____	_____	6,025	_____	6,025
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	0
_____	_____	_____	_____	0
Total Utility Plant _____	\$ 43,221	\$ 93,222	\$ 0	\$ 136,443

ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ 43,221	\$ 31,530	\$	\$ 74,751
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ 0	\$ 898	\$	\$ 898
Salvage _____	_____	_____	_____	0
Other Credits (specify) _____	_____	_____	_____	0
Total Credits _____	\$ 0	\$ 898	\$ 0	\$ 898
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$	\$	\$	\$ 0
Cost of removal _____	_____	_____	_____	0
Other debits (specify) _____	_____	_____	_____	0
Total Debits _____	\$ 0	\$ 0	\$ 0	\$ 0
Balance End of Year _____	\$ 43,221	\$ 32,428	\$ 0	\$ 75,649

UTILITY NAME: Northgate FL Utility, LLC

YEAR OF REPORT DECEMBER 31, <u>2025</u>
--

CAPITAL STOCK (201 - 204)

	Common Stock	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 _____	_____	_____

RETAINED EARNINGS (215)

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify): _____ _____ _____	_____ _____ _____	_____ _____ _____
Balance end of year _____	\$ _____ -	\$ _____ -

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify): _____ _____ _____	_____ _____ _____	_____ _____ _____
Balance end of year _____	\$ _____ -	\$ _____ -

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____ _____ _____	_____ _____ _____	_____ _____ _____	\$ _____ _____ _____
Total _____			\$ _____

UTILITY NAME: Northgate FL Utility, LLC

YEAR OF REPORT DECEMBER 31, 2025

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____ -
State income Tax _____	_____	_____	_____	_____ -
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____ -
Local property tax _____	_____	_____	_____	_____ -
Regulatory assessment fee _____	598	410	_____	1,008
Other (Specify) _____	_____	_____	_____	_____ -
_____	_____	_____	_____	_____ -
Total Tax Expense _____	\$ 598	\$ 410	\$ -	\$ 1,008

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Biometric Utility Consultants, Inc.	\$ 8,023	\$ 12,344	Monthly Operations
Sundstrom & Mindlin, LLP	\$ 6,780	\$ 6,780	Legal
Ramage Plumbing & Septic	\$ _____	\$ 550	Maintenance
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Northgate FL Utility, LLC

YEAR OF REPORT
DECEMBER 31, 2025

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ _____	\$ _____	\$ _____ 0
2) Add credits during year_____	\$ _____	\$ _____	\$ _____ 0
3) Total_____	_____ 0	_____ 0	_____ 0
4) Deduct charges during the year_____	_____ 0	_____ 0	_____ 0
5) Balance end of year_____	_____ 0	_____ 0	_____ 0
6) Less Accumulated Amortization_____	_____ 0	_____ 0	_____ 0
7) Net CIAC_____	\$ _____ 0	\$ _____ 0	\$ _____ 0

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
_____		_____	_____	_____
Sub-total_____			\$ _____ 0	\$ _____ 0
Report below all capacity charges, main extension charges and customer connection charges received during the year.				
Description of Charge	Number of Connections	Charge per Connection		
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.)_____			\$ _____	\$ _____

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year_____	\$ _____	\$ _____	\$ _____
Add Debits During Year:_____	_____	_____	_____
Deduct Credits During Year:_____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ _____	\$ _____ 0	\$ _____

**** COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR ****

UTILITY NAME Northgate FL Utility, LLC

YEAR OF REPORT DECEMBER 31, 2025

SCHEDULE "A"

SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [c x d] (e)
Common Equity	\$ _____	_____ %	%	0.00 %
Preferred Stock	_____	_____ %	%	0.00 %
Long Term Debt	_____	_____ %	%	0.00 %
Customer Deposits	_____	_____ %	%	0.00 %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	0.00 %
Tax Credits - Weighted Cost	_____	_____ %	%	0.00 %
Deferred Income Taxes	_____	_____ %	%	0.00 %
Other (Explain)	_____	_____ %	%	0.00 %
Total	\$ _____	100.00 %		%

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

Current Commission approved AFUDC rate: _____ %
Commission Order Number approving AFUDC rate: _____

**WATER
OPERATING
SECTION**

UTILITY NAME: Northgate FL Utility, LLC

YEAR OF REPORT DECEMBER 31, 2025

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ _____	_____	_____	\$ _____ 0
302	Franchises_____	_____	_____	_____	_____ 0
303	Land and Land Rights_____	_____	_____	_____	_____ 0
304	Structures and Improvements_____	25,000	_____	_____	25,000
305	Collecting and Impounding Reservoirs_____	_____	_____	_____	_____ 0
306	Lake, River and Other Intakes_____	_____	_____	_____	_____ 0
307	Wells and Springs_____	_____	_____	_____	_____ 0
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____ 0
309	Supply Mains_____	_____	_____	_____	_____ 0
310	Power Generation Equipment_____	2,683	_____	_____	2,683
311	Pumping Equipment_____	5,467	_____	_____	5,467
320	Water Treatment Equipment_____	3,903	_____	_____	3,903
330	Distribution Reservoirs and Standpipes_____	5,945	_____	_____	_____ 0
331	Transmission and Distribution Lines_____	_____	_____	_____	_____ 0
333	Services_____	_____	_____	_____	_____ 0
334	Meters and Meter Installations_____	223	_____	_____	223
335	Hydrants_____	_____	_____	_____	_____ 0
336	Backflow Prevention Devices_____	_____	_____	_____	_____ 0
339	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____ 0
340	Office Furniture and Equipment_____	_____	_____	_____	_____ 0
341	Transportation Equipment_____	_____	_____	_____	_____ 0
342	Stores Equipment_____	_____	_____	_____	_____ 0
343	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____ 0
344	Laboratory Equipment_____	_____	_____	_____	_____ 0
345	Power Operated Equipment_____	_____	_____	_____	_____ 0
346	Communication Equipment_____	_____	_____	_____	_____ 0
347	Miscellaneous Equipment_____	_____	_____	_____	_____ 0
348	Other Tangible Plant_____	_____	_____	_____	_____ 0
	Total Water Plant_____	\$ 43,221	\$ 0	\$ 0	\$ 43,221

UTILITY NAME: Northgate FL Utility, LLC

YEAR OF REPORT	
DECEMBER 31,	2025

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f+g+h=i) (i)
301	Organization							0
304	Structures and Improvements	30		3.33	25,000			\$ 25,000
305	Collecting and Impounding Reservoirs							0
306	Lake, River and Other Intakes							0
307	Wells and Springs	15		6.67				0
308	Infiltration Galleries & Tunnels							0
309	Supply Mains							0
310	Power Generating Equipment	10		10.00	2,665			2,665
311	Pumping Equipment	7		14.29	5,438			5,438
320	Water Treatment Equipment	7		14.29	3,850			3,850
330	Distribution Reservoirs & Standpipes	10		10.00	5,807			5,807
331	Trans. & Dist. Mains							0
333	Services							0
334	Meter & Meter Installations	15		6.67	223			223
335	Hydrants							0
336	Backflow Prevention Devices							0
339	Other Plant and Miscellaneous Equipment	7		14.29				0
340	Office Furniture and Equipment							0
341	Transportation Equipment	5		20.00				0
342	Stores Equipment							0
343	Tools, Shop and Garage Equipment							0
344	Laboratory Equipment							0
345	Power Operated Equipment							0
346	Communication Equipment							0
347	Miscellaneous Equipment	15		6.67	238			238
348	Other Tangible Plant							0
	Totals				\$ 43,221	\$ 0	\$ 0	\$ 43,221 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Northgate FL Utility, LLC

YEAR OF REPORT
DECEMBER 31, 2025

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 665
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	291
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	347
630	Contractual Services:	
	Billing	
	Professional	
	Testing	
	Other	7,575
640	Rents	
650	Transportation Expense	
655	Insurance Expense	
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	6,780
670	Bad Debt Expense	
675	Miscellaneous Expenses	500
	Total Water Operation And Maintenance Expense	\$ 16,158 *

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year End of Year (d) (e)		Total Number of Meter Equivalents (c x e) (f)
Residential Service					
5/8"	D	1.0	245	245	245
3/4"	D	1.5			0
1"	D	2.5			0
1 1/2"	D,T	5.0			0
General Service					0
5/8"	D	1.0			0
3/4"	D	1.5			0
1"	D	2.5			0
1 1/2"	D,T	5.0			0
2"	D,C,T	8.0			0
3"	D	15.0			0
3"	C	16.0			0
3"	T	17.5			0
Unmetered Customers					0
Other (Specify)					0
Total			245	245	245

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Northgate FL Utility, LLC

YEAR OF REPORT
DECEMBER 31, 2025

SYSTEM NAME:

PUMPING AND PURCHASED WATER STATISTICS

	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	Water Sold To Customers (Omit 000's)
(a)	(b)	(c)	(d)	(e)	(f)
January		567		567	
February		624		624	
March		688		688	
April		573		573	
May		489		489	
June		489		489	
July		423		423	516
August		438		438	245
September		426		426	
October		450		450	380
November		434		434	327
December		515		515	240
Total for Year	0	6,115	0	6,115	1,708

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:

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
Raw Waterline	4"	2,420			2,420
Treated Water	4"	8,575			8,575
Raw Line	2"	800			800
Treated Main	2"	8,050			8,050

UTILITY NAME: Northgate FL Utility, LLC

YEAR OF REPORT DECEMBER 31, 2025

SYSTEM NAME: _____

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	<u>1973</u>	<u>1995</u>	_____	_____
Types of Well Construction and Casing _____	<u>Drilled</u>	<u>Drilled</u>	_____	_____
_____	<u>Steel</u>	<u>Steel</u>	_____	_____
_____	<u>Rotary</u>	<u>Rotary</u>	_____	_____
Depth of Wells _____	<u>100 ft</u>	<u>130 ft</u>	_____	_____
Diameters of Wells _____	<u>8"</u>	<u>4"</u>	_____	_____
Pump - GPM _____	<u>75</u>	<u>60</u>	_____	_____
Motor - HP _____	<u>3</u>	<u>3</u>	_____	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	<u>108,000</u>	<u>86,400</u>	_____	_____
Auxiliary Power _____	<u>None</u>	<u>Yes</u>	_____	_____
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	<u>Steel Pressure</u>	<u>Steel Storage</u>	<u>Steel Pressure</u>	_____
Capacity of Tank _____	<u>5,000 gal</u>	<u>20,000 gal</u>	<u>2,000 gal</u>	_____
Ground or Elevated _____	<u>Ground</u>	<u>Ground</u>	<u>Ground</u>	_____

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
<u>Motors</u>				
Manufacturer _____	<u>AD Smith</u>	<u>Marathon</u>	<u>Century</u>	_____
Type _____	<u>Sub</u>	<u>Elec 1 PH</u>	<u>Elec 1 PH</u>	_____
Rated Horsepower _____	<u>3</u>	<u>3</u>	<u>2</u>	_____
<u>Pumps</u>				
Manufacturer _____	<u>Grunfos</u>	<u>Red Jacket</u>	<u>Red Jacket</u>	_____
Type _____	<u>Sub</u>	<u>Centrifugal</u>	<u>Centrifugal</u>	_____
Capacity in GPM _____	<u>78</u>	<u>50</u>	<u>30</u>	_____
Average Number of Hours Operated Per Day _____	<u>1</u>	<u>9</u>	<u>None</u>	_____
Auxiliary Power _____	<u>None</u>	<u>None</u>	<u>None</u>	_____

UTILITY NAME:

Northgate FL Utility, LLC

YEAR OF REPORT

DECEMBER 31, 2025

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day_ _ _ _	80,000		
Type of Source_ _ _ _ _	Well		

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_ _ _ _ _	Sub		
Make_ _ _ _ _	Staritee		
Permitted Capacity (GPD)_ _	80000		
High service pumping			
Gallons per minute_ _ _ _	100		
Reverse Osmosis_ _ _ _ _	N/A		
Lime Treatment			
Unit Rating_ _ _ _ _	N/A		
Filtration			
Pressure Sq. Ft._ _ _ _ _	50 lbs		
Gravity GPD/Sq.Ft._ _ _ _			
Disinfection			
Chlorinator_ _ _ _ _	Gas		
Ozone_ _ _ _ _			
Other_ _ _ _ _			
Auxiliary Power_ _ _ _ _	2 generators		

UTILITY NAME:

Northgate FL Utility, LLC

YEAR OF REPORT

DECEMBER 31, 2025

SYSTEM NAME:

GENERAL WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 245
2. Maximum number of ERCs * which can be served.
3. Present system connection capacity (in ERCs *) using existing lines.
4. Future connection capacity (in ERCs *) upon service area buildout. None
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required?
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?
10. If the present system does not meet the requirements of DEP rules, submit the following:
 - 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 DEF No
11. Department of Environmental Protection ID # 3050890
12. Water Management District Consumptive Use Permit # N/A
 - a. Is the system in compliance with the requirements of the CUP?
 - b. If not, what are the utility's plans to gain compliance?

* An ERC is determined based on 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 residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

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

ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).

WASTEWATER OPERATING SECTION

UTILITY NAME: Northgate FL Utility, LLC

YEAR OF REPORT DECEMBER 31, 2025

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ _____	_____	_____	\$ _____ -
352	Franchises_____	_____	_____	_____	_____ -
353	Land and Land Rights_____	_____	_____	_____	_____ -
354	Structures and Improvements_____	56,597	_____	_____	56,597
355	Power Generation Equipment_____	25,000	_____	_____	25,000
360	Collection Sewers - Force_____	_____	_____	_____	_____ -
361	Collection Sewers - Gravity_____	_____	_____	_____	_____ -
362	Special Collecting Structures_____	_____	_____	_____	_____ -
363	Services to Customers_____	_____	_____	_____	_____ -
364	Flow Measuring Devices_____	_____	_____	_____	_____ -
365	Flow Measuring Installations_____	_____	_____	_____	_____ -
370	Receiving Wells_____	_____	5,600	_____	5,600
371	Pumping Equipment_____	_____	_____	_____	_____ -
380	Treatment and Disposal Equipment_____	_____	_____	_____	_____ -
381	Plant Sewers_____	_____	_____	_____	_____ -
382	Outfall Sewer Lines_____	_____	_____	_____	_____ -
389	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____ -
390	Office Furniture and Equipment_____	_____	_____	_____	_____ -
391	Transportation Equipment_____	_____	_____	_____	_____ -
392	Stores Equipment_____	_____	_____	_____	_____ -
393	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____ -
394	Laboratory Equipment_____	_____	_____	_____	_____ -
395	Power Operated Equipment_____	_____	_____	_____	_____ -
396	Communication Equipment_____	_____	_____	_____	_____ -
397	Miscellaneous Equipment_____	_____	_____	_____	_____ -
398	Other Tangible Plant_____	_____	_____	_____	_____ -
	Total Wastewater Plant_____	\$ 81,597	\$ 5,600	\$ -	\$ 87,197 *

* This amount should tie to sheet F-5.

UTILITY NAME: Northgate FL Utility, LLC

YEAR OF REPORT	
DECEMBER 31,	2025

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
351	Organization							-
354	Structures and Improvements	30	%		31,530	\$	\$ 786	\$ 32,316
355	Power Generation Equipment		%					-
360	Collection Sewers - Force		%					-
361	Collection Sewers - Gravity		%					-
362	Special Collecting Structures		%					-
363	Services to Customers		%					-
364	Flow Measuring Devices		%					-
365	Flow Measuring Installations		%					-
370	Receiving Wells	25	%				112	112
371	Pumping Equipment		%					-
380	Treatment and Disposal Equipment		%					-
381	Plant Sewers		%					-
382	Outfall Sewer Lines		%					-
389	Other Plant and Miscellaneous Equipment		%					-
390	Office Furniture and Equipment		%					-
391	Transportation Equipment		%					-
392	Stores Equipment		%					-
393	Tools, Shop and Garage Equipment		%					-
394	Laboratory Equipment		%					-
395	Power Operated Equipment		%					-
396	Communication Equipment		%					-
397	Miscellaneous Equipment		%					-
398	Other Tangible Plant		%					-
	Totals				\$ 31,530	\$ -	\$ 898	\$ 32,428 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Northgate FL Utility, LLC

YEAR OF REPORT
DECEMBER 31, 2025

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees_____	\$ 455
703	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	
704	Employee Pensions and Benefits_____	
710	Purchased Wastewater Treatment_____	
711	Sludge Removal Expense_____	
715	Purchased Power_____	3,801
716	Fuel for Power Production_____	
718	Chemicals_____	68
720	Materials and Supplies_____	754
730	Contractual Services:	
	Billing_____	
	Professional _____	
	Testing_____	
	Other_____	13,099
740	Rents_____	
750	Transportation Expense_____	
755	Insurance Expense_____	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	6,780
770	Bad Debt Expense_____	
775	Miscellaneous Expenses_____	
	Total Wastewater Operation And Maintenance Expense_____	\$ 24,957 *

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
Residential Service					
All meter sizes	D	1.0	245	245	245
General Service					
5/8"	D	1.0			0
3/4"	D	1.5			0
1"	D	2.5			0
1 1/2"	D,T	5.0			0
2"	D,C,T	8.0			0
3"	D	15.0			0
3"	C	16.0			0
3"	T	17.5			0
Unmetered Customers					0
Other (Specify)					0
Total			245	245	245

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Northgate FL Utility, LLC

YEAR OF REPORT
DECEMBER 31, 2025

PUMPING EQUIPMENT

Lift Station Number _____	One	_____	Two	_____	_____	_____
Make or Type and nameplate data on pump _____	Gorman Rupp	_____	Gorman Rupp	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
Year installed _____	1969	_____	1969	_____	_____	_____
Rated capacity _____	80 GPM	_____	80 GPM	_____	_____	_____
Size _____	_____	_____	_____	_____	_____	_____
Power:	_____	_____	_____	_____	_____	_____
Electric _____	_____	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	2 HP	_____	2 HP	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

SERVICE CONNECTIONS

Size (inches) _____	4"	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	PVC	_____	_____	_____	_____	_____
Average length _____	_____	_____	_____	_____	_____	_____
Number of active service connections _____	245	_____	_____	_____	_____	_____
Beginning of year _____	245	_____	_____	_____	_____	_____
Added during year _____	0	_____	_____	_____	_____	_____
Retired during year _____	0	_____	_____	_____	_____	_____
End of year _____	245	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches) _____	8"	_____	_____	_____	3"	_____	_____	_____
Type of main _____	_____	_____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	9125	_____	_____	_____	2250	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	9125	_____	_____	_____	2250	_____	_____	_____

MANHOLES

Size (inches) _____	24"	_____	_____	_____
Type of Manhole _____	_____	_____	_____	_____
Number of Manholes:	_____	_____	_____	_____
Beginning of year _____	37	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	37	_____	_____	_____

UTILITY NAME: Northgate FL Utility, LLC

SYSTEM NAME:

YEAR OF REPORT
DECEMBER 31, 2025

TREATMENT PLANT

Manufacturer_____	_____	_____	_____
Type_____	Extended aeration	_____	_____
"Steel" or "Concrete"_____	_____	_____	_____
Total Permitted Capacity_____	0.046 MGD	_____	_____
Average Daily Flow_____	11,038	_____	_____
Method of Effluent Disposal_____	RIB system	_____	_____
Permitted Capacity of Disposal_____	_____	_____	_____
Total Gallons of Wastewater treated_____	4,029,000	_____	_____

MASTER LIFT STATION PUMPS

Manufacturer_____	Gorman	Gorman	Gorman	Gorman	_____	_____
Capacity (GPM's)_____	80	80	80	80	_____	_____
Motor:						
Manufacturer_____	_____	_____	_____	_____	_____	_____
Horsepower_____	2	2	2	2	_____	_____
Power (Electric or Mechanical)_____	E	E	E	E	_____	_____

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January_____	571,000	_____	571,000
February_____	672,000	_____	672,000
March_____	988,000	_____	988,000
April_____	446,000	_____	446,000
May_____	513,000	_____	513,000
June_____	646,000	_____	646,000
July_____	50,000	_____	50,000
August_____	38,000	_____	38,000
September_____	31,000	_____	31,000
October_____	23,000	_____	23,000
November_____	17,000	_____	17,000
December_____	34,000	_____	34,000
Total for year_____	4,029,000	0	4,029,000

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: Northgate FL Utility, LLC

YEAR OF REPORT
DECEMBER 31, 2025

SYSTEM NAME:

GENERAL 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. 245
2. Maximum number of ERCs* which can be served. _____
3. Present system connection capacity (in ERCs*) using existing lines. _____
4. Future connection capacity (in ERCs*) upon service area buildout. _____
5. Estimated annual increase in ERCs*. None
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____
If so, when? _____
9. Has the utility been required by the DEP or water management district to implement reuse? No
If so, what are the utility's plans to comply with this requirement? _____

10. When did the company last file a capacity analysis report with the DE 2022
11. If the present system does not meet the requirements of DEP rules, submit the following:
 - 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 # FLA010368

* An ERC is determined based on 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 residents (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:
 $ERC = (\text{Total SFR gallons sold (omit 000/365 days/280 gallons per day)})$

UTILITY NAME: Northgate FL Utility, LLC

YEAR OF REPORT
DECEMBER 31, 2025

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 in Rule 25-30.115 (1), Florida Administrative Code. |
| 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 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 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. ☒	 (signature of chief executive officer of the utility) *
---	---	---	---	---

Date: 8/13/2023

1. ☒	2. ☒	3. ☒	4. ☒	 (signature of chief financial officer of the utility) *
---	---	---	---	---

Date: 6/13/2026

* 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.