#### CLASS "A" OR "B"

#### WATER AND/OR WASTEWATER UTILITIES

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

#### ANNUAL REPORT

OF

#### NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

Exact Legal Name of Respondent

Certificate Number(s)

641-W, 551-S, 555-W, 678-W; 676-W, 672-W, 580-S, 501-W, 435-S

WS 983

Submitted To The

Ways

SET

STATE OF FLORIDA WAR



FOR THE

YEAR ENDED DECEMBER 31, 20



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

#### TABLE OF CONTENTS

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

### EXECUTIVE SUMMARY

YEAR OF REPORT December 31, 2024

#### 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  2. 3. 4.  X X X X (Signature of Chief Executive Officer of the utility) *
	1	. 2. 3. 4.  (Signature of Chief Financial Officer of the utility) *

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

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

#### ANNUAL REPORT OF

YEAR OF REPORT December 31, 2024

Cissue Name of Utility	- CONTRA	COMMUNITY WATER SYSTEMS, I	NC.	County:	Alachua, Duval, Franklin, Leon, Okaloos
### Address ### Ad	NORTH FLORIDA	(Exact Name of Utility)			
### Address ### Ad	I jet helow the exact	mailing address of the utility for which no	ormal correspondence should be sent:		
New Port Richey, FL 34652  E Mail Address: trendell@uswatercorp.net  WEB Site: www.mywaterservice.com  Sunshine State One-Call of Florida, Inc. Member Number RU1949; KC2130; SW2254; FWS-620  Name and address of person to whom correspondence concerning this report should be addressed: Troy Rendell  Vice President - Investor Owned Utilities  Telephone: (727) 848-8292  List below the address of where the utility's books and records are located: 4939 Cross Bayou Blvd.  New Port Richey, FL 34652  Telephone: (727) 848-8292  List below any groups auditing or reviewing the records and operations:  Larry C. Scalles, CPA, PA 5320 Mails  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  Larry C. Scalles, CPA, PA  1. Gary Determer  Name  Ownership  1. Gary Determer  1. Gary Determer  2. Cecil Delother and Diana Miller, JTRS  3. 4. 5. 6. 7. 8. 9. 9.	4939 Cross Bayou B	lvd.		_	
Telephone: [727] 848-8292  E Mail Address: trendell@uswatercorp.net  WEB Site: www.mywaterservice.com  Sunshine State One-Call of Florida, Inc. Member Number RUI949; KC2130; SW2254; FWS-620  Name and address of person to whom correspondence concerning this report should be addressed: Troy Rendell  Vice President - Investor Owned Utilities  Telephone: [727] 848-8292  List below the address of where the utility's books and records are located: 4399 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 3320 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 Patterning Sub S Corporation 1120 Corporation  Individual Patterning Sub S Corporation 1120 Corporation  Name Patterning Securities  Name Percent  Name Percent  Percent  Name Percent  Percent  Name Percent  Percent  Ownership 71.74% 24.94%6 6. 6. 7. 7. 8. 9.	New Port Richey, FI	, 34652			
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2. Cecil Delcher and Diana Miller, JTRS  3. 4. 5. 6. 7. 8. 9.	11:		Name		71.74%
3. 4. 5. 6. 7. 8.	1.	Gary Deremer			24.94%
4	2	Cecil Delcher and Diana Miller, JTRS			
5. 6. 7. 8.					
6. 7. 8. 9.					
7. 8. 9.					
9.					
9.					
	10.				

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

THE FLORIDA PUBLIC SERVICE COMMISSION								
NAME OF COMPANY REPRESENTATIVE	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC					
(1)	Vice President Invest Owned Util	U.S. Water Services Corporation, Inc.	All Matters					
Troy Rendell	President	U.S. Water Services Corporation, Inc.	General Business					
Gary Deremer	Accounting Manager	U.S. Water Services Corporation, Inc.	Accounting / RAFs					
Joseph Gabay Sharon Purviance	Utility Manager	U.S. Water Services Corporation, Inc.	Operations					
Similar as a second								
		-						
1.1	4							

- (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.

YEAR OF REPORT

December 31, 2024

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

#### COMPANY PROFILE

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

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

North Florida Community Water Systems, Inc. was incorporated on January 1, 2023 for the purpose of merging six (6) separate Florida corporations into one. These merged corporations were:

Duval Waterworks, Gator Waterworks, Lake Talquin Waterworks, Seminole Waterworks,

Okaloosa Waterworks, and Sunny Hills Utility.

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

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

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

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

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

YEAR OF REPORT

December 31, 2024

#### PARENT / AFFILIATE ORGANIZATION CHART

Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility and affiliates listed on E-7, E-10(a)	and E-10(b).
AFFILIATE: Shareholders of Florida Community Water Systems, Inc.	
100% 77.93%  Florida Community Water Systems, Inc.  U.S. Water Services Corporat	ion

December 31, 2024

#### COMPENSATION OF OFFICERS

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

#### COMPENSATION OF DIRECTORS

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Gary Deremer	President	1 - Annual	\$

#### 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.

December 31, 2024

#### 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) U.S. Water Services
Gary Deremer	President	Shareholder	Corporation
		:	

YEAR OF REPORT

December 31, 2024

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

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

Si	ACCOUNT NUMBER (g)						
EXPENSES	EXPENSES INCURRED (f)	€					
IES	ACCOUNT NUMBER (e)						
REVENUES	REVENUES GENERATED (d)	<del>69</del>					
	ACCOUNT NUMBER (c)						
ASSETS	BOOK COST OF ASSETS (b)	4					
	BUSINESS OR SERVICE CONDUCTED (a)	N/A					

December 31, 2024

#### **UTILITY NAME:**

#### NORTH 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	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	(P)urchased	UAL CHARGES  AMOUNT (e)
(a) U.S. Water Services Corporation	Operations/Management Maint/Cust Service  Financial	1/1/2022 Monthly  Water Wastewater	P	\$ 851,372 \$ 286,623

# BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

	n "S". (d)) s supplemental	FAIR MARKET VALUE (f)	₩
	<ul> <li>(a) Enter name of related party or company.</li> <li>(b) Describe briefly the type of assets purchased, sold or transferred.</li> <li>(c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".</li> <li>(d) Enter the net book value for each item reported.</li> <li>(e) Enter the net profit or loss for each item reported. (column (c) - column (d))</li> <li>(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.</li> </ul>	GAIN OR LOSS (e)	
and Transfer of Assets	<ul> <li>(a) Enter name of related party or company.</li> <li>(b) Describe briefly the type of assets purchased, sold or transferred.</li> <li>(c) Enter the total received or paid. Indicate purchase with "P" and sold. Enter the net book value for each item reported.</li> <li>(d) Enter the net profit or loss for each item reported. (column (c) - sold.) Enter the fair market value for each item reported. In space below (f) Enter the fair market value for each item reported. In space below schedule, describe the basis used to calculate fair market value.</li> </ul>	NET BOOK VALUE (d)	s
ions: Sale, Purchase	The columnar instructions follow:  (a) Enter name of related party or company.  (b) Describe briefly the type of assets purch.  (c) Enter the total received or paid. Indicat.  (d) Enter the net book value for each item (e) Enter the net profit or loss for each item (f) Enter the fair market value for each item schedule, describe the basis used to calculate the column of the col	SALE OR PURCHASE PRICE (c)	φ.
Part II. Specific Instructions: Sale, Purchase and Transfer of Assets	sts. ransactions to include: ipment d and structures urities tock dividends	DESCRIPTION OF ITEM	NONE
	Enter in this part all transactions relating to the purchase, sale, or transfer of assets.  Below are examples of some types of transactions to include: purchase, sale or transfer of equipment -purchase, sale or transfer of land and structures -purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans	NAME OF COMPANY OR RELATED PARTY (a)	NONE

### FINANCIAL SECTION

#### COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

	ASSETS AND OTHER	REF.	T	PREVIOUS	1 '	CURRENT
ACCT.		PAGI		YEAR		YEAR
NO.	ACCOUNT NAME	(c)	1	(d)		(e)
(a)	(b)	——————————————————————————————————————	+			
(a)	UTILITY PLANT	F-7	\$	14,571,185	\$_	15,661,294
01 106	Utility Plant	F-8	┨`-	(6,141,601)		(6,502,688)
01-106	Less: Accumulated Depreciation and Amortization	1 0	+			
08-110	LC33. 120111		\s	8,429,584	\$	9,158,606
	Net Plant		1.			
		F-7	+	(1,706,222)		(1,624,921)
1116	Utility Plant Acquisition adjustment (Net)	F=7	-	(2,11)	-   -	
114-115	Other Utility Plant Adjustments		-		$\neg$	
116*	Office Office 7 and 7		s	6,723,362	\$	7,533,685
	Total Net Utility Plant		13	0,122,0	-   -	
			+		$\neg$	
	OTHER PROPERTY AND INVESTMENTS	_	. ا ،	. (	) s	0
	The Discountry	F-	9 9		-	
121	Nonutility Property  Less: Accumulated Depreciation and Amortization		-		$\dashv$	
122	Less: Accumulated 2-7-			r	0   \$	0
	Net Nonutility Property		_	0	0	0
	Investment in Associated Companies		10		0	0
123	Investment in Associated Company		10		0	0
124	Utility Investments		-10		0	- 0
125	Other Investments	F	-10		-	
126-127	Special Funds				0	\$ 0
	Total Other Property & Investments			\$	<u>~ [</u>	
	Total Other Property & most				$\dashv$	
	CURRENT AND ACCRUED ASSETS			s 547,9	96	\$ 346,452
	CURRENT AND THE			\$547,9	0	(
131	Cash		F-9	-	0	
132	Special Deposits		F-9		0,,	-
133	Other Special Deposits				_	-
134	Working Funds					m===
135	Temporary Cash Investments  Accounts and Notes Receivable, Less Accumulated			- 200	207	222,55
141-14	Accounts and Notes Receivable, Less Trees  Provision for Uncollectible Accounts		F-11	_		
	Provision for Unconection Accordated Companies		F-12	_	0	
145	Accounts Receivable from Associated Companies		F-12		0	-
146	Notes Receivable from Associated Companies				_	-
151-15	3 Material and Supplies				-	23,7
161	Stores Expense			$-1 - \frac{26}{1}$	,741_	
162	Prepayments					-
171	Accrued Interest and Dividends Receivable					
172	* Rents Receivable					
	A T I TI - D or reputes		F-1	2	0	-
173	Current and Accrueu Assets					s 592,
173	IVIISOUNANT					
	Total Current and Accrued Assets			\$87	3,934	- \$592,

<sup>\*</sup> Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
(11)	DEFERRED DEBITS		_	s 0
181	Unamortized Debt Discount & Expense	F-13	\$	3
182	Extraordinary Property Losses	F-13		8
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities		14 245	44,011
186	Miscellaneous Deferred Debits	F-14	14,345	44,011
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes	+		
	Total Deferred Debits		\$14,345	\$ 44,011
	TOTAL ASSETS AND OTHER DEBITS		\$ 7,611,641	\$ 8,170,472

\* Not Applicable for Class B Utilities

NOTES	τo	THE	BALANCE	SHEET
MOTES	IV	I	ANI KALL LOW	

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

#### COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT I	EQUITY CAPITAL AND	REF.		PRE	EVIOUS		CU	RRENT	
ACCT.	ACCOUNT NAME			YEAR			YEAR		
NO.	(b)	(c)			(d)			(e)	
(a)	EQUITY CAPITAL	- ` -	Т						
	· · · · · · · · · · · · · · · · · · ·	F-15	\$	1	,375,700	\$		1,375,700	
201	Common Stock Issued	F-15	٠.		0	-		0	
204	Preferred Stock Issued	1-15	١.			١.			
202,205 *	Capital Stock Subscribed					١.			
.03,206 *	Capital Stock Liability for Conversion		1	_		١.			
207 *	Premium on Capital Stock		1	_		١.			
209 *	Reduction in Par or Stated Value of Capital Stock	-	ł			1			
210 *	Gain on Resale or Cancellation of Reacquired	1	1			1			
	Capital Stock	-	1	_	1,400,308			1,400,308	
211	Other Paid - In Capital	-	1	_	1,400,500	9	_	1,100,000	
212	Discount On Capital Stock	-	1			1	_		
213	Capital Stock Expense		1		1 000 106		_	1,498,994	
214-215	Retained Earnings	F-16	1		1,223,126		_	1,470,774	
216	Reacquired Capital Stock		1	_		1	_		
218	Proprietary Capital	1	l			1			
2.0	(Proprietorship and Partnership Only)		L			+	_		
	Total Equity Capital		1		3,999,133	\$	_	4,275,001	
	LONG TERM DEBT	1	١			١		0	
221	Bonds	F-15	4	_		1	_		
222 *	Reacquired Bonds	-	4	-		1	_	0	
223	Advances from Associated Companies	F-17	-			1	-	0	
224	Other Long Term Debt	F-17	1			+	_		
	Total Long Term Debt			s	0		<u>\$</u> _	0	
	CURRENT AND ACCRUED LIABILITIES		1			1			
231	Accounts Payable				10,039	.		81,546	
232	Notes Payable	F-1	8		0	.	_	0	
	Accounts Payable to Associated Companies	F-1	8		0	. 1	_	0	
233	Notes Payable to Associated Companies	F-1	8		0	. 1	_	0	
234	Customer Deposits				52,546	. 1	_	67,359	
235	Accrued Taxes	W/S	-3		3,328	.	_	(6,703	
236	Accrued Interest	F-1	9		0		_	0	
237	Accrued Dividends			-		.	-		
238	Matured Long Term Debt						7		
239	Matured Interest			-			-		
240	Miscellaneous Current & Accrued Liabilities	F-2	20	1 -	333,762		-	342,586	
241	IVIISCEIIAIIEOUS CUITCIII & ACOITOG BACHAGO								
			_	1					

<sup>\*</sup> Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

EQUITY CAPITAL AND LIABILITIES  REF. PREVIOUS CURRENT							
ACCT.	DA CE						
NO.	NO.   ACCOUNT NAME		YEAR	YEAR			
(a)			(d)	(e)			
	DEFERRED CREDITS						
251	Unamortized Premium On Debt	F-13	\$	\$0			
252	Advances For Construction	F-20		0			
253	Other Deferred Credits	F-21	/ <u></u>	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			7			
265	Miscellaneous Operating Reserves						
	Total Operating Reserves			\$			
	CONTRIBUTIONS IN AID OF CONSTRUCTIO						
271	Contributions in Aid of Construction	F-22	\$4,670,761	\$4,993,322			
272	Accumulated Amortization of Contributions	I		1.500.620			
	in Aid of Construction	F-22	1,457,930	1,582,639			
	Total Net CIAC		\$3,212,831	\$3,410,683			
	ACCUMULATED DEFERRED INCOME TAXE	ES					
281	Accumulated Deferred Income Taxes -	l .					
	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		\$ 7,611,641	\$8,170,472			

#### COMPARATIVE OPERATING STATEMENT

ACCT. NO.	ACCOUNT NAME	REF. PAGE (c)	P	REVIOUS YEAR (d)	(	CURRENT YEAR * (e)
(a)	(b)	(0)		(4)	-	
	UTILITY OPERATING INCOME	F-3(b)	¢.	1,933,663	\$	2,216,128
400	Operating resistants	F-3(b)	<b>"</b> —	15,752	-	27,976
469, 530	Less: Guaranteed Revenue and AFPI	1-5(0)		15,752	$\vdash$	
	Net Operating Revenues		<u></u> \$_	1,917,912	<b>s</b> _	2,188,152
401	Operating Expenses	F-3(b)	\$	1,322,419	\$	1,484,763
403	Depreciation Expense:	F-3(b)	<b>s</b> _	379,086	<b>s</b> _	415,045 (124,709)
	Less: Amortization of CIAC	F-22	_	(121,471)	+	(124,707)
	Net Depreciation Expense		\$_	257,615	\$_	290,336
406	Amortization of Utility Plant Acquisition Adjustn	F-3(b)		(80,190)	_	(81,402)
407	Amortization Expense (Other than CIAC)	F-3(b)		11,921	l _	4,094
408	Taxes Other Than Income	W/S-3	1	144,808	_	155,419
409	Current Income Taxes	W/S-3			_	0
410.1	Deferred Federal Income Taxes	W/S-3			۱ ـ	0
410.1	Deferred State Income Taxes	W/S-3			۱ ـ	0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3			1 -	0
412.1	Investment Tax Credits Deferred to Future Period	W/S-3			-	0
412.1	Investment Tax Credits Restored to Operating Inc				$\perp$	0
	Utility Operating Expenses		\$_	1,656,572	\$_	1,853,210
	Net Utility Operating Income		\$	261,339	\$_	334,942
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b	)	15,752	1.	27,976
413	Income From Utility Plant Leased to Others		] [		١.	0
414	Gains (losses) From Disposition of Utility Proper	rty	] [		1 -	0
420	Allowance for Funds Used During Construction		1			0
	lity Operating Income [Enter here and on Page F-3(c)	)]	\$ =	277,091	\$	362,918

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

YEAR OF REPORT

December 31, 2024

#### UTILITY NAME: FLORIDA COMMUNITY WATER SYST

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

SCH	WATER IEDULE W-3 *		STEWATER EDULE S-3 * (g)	REP	ER THAN ORTING STEMS (h)
S	1,836,168 27,976	\$	379,959	\$	
S	1,808,192	\$	379,959	\$	0
<u> </u>	1,076,737	\$	408,026	\$	
·	379,515 (124,497)	_	35,530 (212)	_	
\$	255,018	\$_	35,318	\$	0
	(79,620)		(1,782)		
_	4,094				
	135,610		19,809	l	
	0	_	0		
	0	_	0		
_	0	-	0		
_	0	=	0	0.——	
	0	1 -	0	_	
<b>\$</b>	1,391,839	\$_	461,371	\$	0
\$_	416,354	\$_	(81,412)	\$	0
-	27,976		0		
-	0		0		
=	0		0	_	
	0	+	0	+-	
\$	444,330	\$	(81,412)	.   \$	0

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

YEAR OF REPORT December 31, 2024

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

ACCT		REF.	PRE	evious	C	URRENT
ACCT.	ACCOUNT NAME	PAGE		EAR	ľ	YEAR
NO.	(1)			(d)		(e)
(a)	(b)	(6)		(4)	-	(5)
Total Utili	ty Operating Income [from page F-3(a)]		\$	277,091	\$	362,918
	OTHER INCOME AND DEDUCTIONS					
415	Revenues-Merchandising, Jobbing, and					
	Contract Deductions		\$		\$	
416	Costs & Expenses of Merchandising					
	Jobbing, and Contract Work					
419	Interest and Dividend Income					
421	Nonutility Income					
426	Miscellaneous Nonutility Expenses					
120						
	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 Inc	ome				
	Total Taxes Applicable To Other Inco	me	\$	0	\$	0
	INTEREST EXPENSE					
427	Interest Expense	F-19	\$	1,461	\$	966
428	Amortization of Debt Discount & Expense	F-13				0
429	Amortization of Premium on Debt	F-13				0
	Total Interest Expense		s	1,461_	\$	966
	EXTRAORDINARY ITEMS					
433	Extraordinary Income		\$		\$	
434	Extraordinary Deductions					
409.3	Income Taxes, Extraordinary Items		1			
	Total Extraordinary Items		\$	0	\$	0
	NET INCOME		\$	275,630	\$	361,952

Explain Extraordinary Income:	

#### SCHEDULE OF YEAR END RATE BASE

ACCT.		REF.	WATER	WASTEWATER
NO.			UTILITY	UTILITY
(a)	(b)	(c)	(d)	(e)
101	Utility Plant In Service	F-7	\$ 14,084,100	\$ 1,431,950
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	(5,671,299)	(831,389)
110	Accumulated Amortization	F-8	0	0
271	Contributions in Aid of Construction	F-22	(4,944,745)	(48,577)
252	Advances for Construction	F-20		
	Subtotal		\$3,468,056	\$551,984_
	Add:			
272	Accumulated Amortization of			
	Contributions in Aid of Construction	F-22	1,548,212	34,427
	Subtotal		\$5,016,268_	\$586,411
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	(1,587,138)	(125,659)
115	Accumulated Amortization of	l		112 102
	Acquisition Adjustments (2)	F-7	1,276,195	112,183
	Working Capital Allowance (3)	-	134,592	51,003
	Other (Specify):	1		
		-		
		-		
		1		
	RATE BASE		\$ 4,839,916	\$ 623,938
	NET UTILITY OPERATING INCOME		\$ 416,354	\$ (81,412)
ACHIE	VED RATE OF RETURN (Operating Income / Rat	8.60%	-13.05%	

#### NOTES:

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

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

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

CLASS OF CAPITAL (a)	DOLLAI AMOUNT (b)		ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes Other (Explain)	\$ 4,275,0	0.00%	2.00%	8.55% 0.00% 0.00% 0.03% 0.00% 0.00% 0.00% 0.00% 0.00%
Total	\$ 4,342,3	60 100.00%		8.58%

- (1) If the utility's capital structure is not used, explain which capital structure is used.
- (2) Should equal amounts on Schedule F-6, Column (g).
- (3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established. Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

#### APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	6.94% +(1.719/Equity Ratio)
Commission order approving Return on Eq	uity: PSC-2024-0165-PAA-WS

#### APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	
Commission order approving AFUDC rate:	

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME:

NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2024

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

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 Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain)	\$ 4,275,001		\$	₩	S	\$ 4,275,001 0 0 67,359 0 0 0 0 0
Total	\$ 4,342,360	8	\$	\$	8	\$ 4,342,360

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

#### UTILITY PLANT ACCOUNTS 101 - 106

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

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

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

	For any acquisition adju-	nts approved by	the C	ommission, inc	lude	the Order Num	ber.		
ACCT. NO. (a)	DESCRIPTION (b)		WATER (c)		STEWATER (d)	RE	HER THAN PORTING YSTEMS (e)		TOTAL (f)
114	Acquisition Adjustment	\$_ 	(1,587,138)	\$_ 	(125,659)	\$_ 		\$_ 	(1,712,797) 0 0
Total	Plant Acquisition Adjustments	<b>s</b> _	(1,587,138)	\$_	(125,659)	\$_	0	\$_	(1,712,797)
115	Accumulated Amortization	\$-	1,276,195	\$ _ _ _	112,183	\$_ 		\$ _ - -	1,388,378 0 0
Total	Accumulated Amortization	s	1,276,195	\$_	112,183	\$_	0	s	1,388,378
Net .	Acquisition Adjustments	\$	(310,943)	\$ =	(13,476)	\$	0	\$	(324,420)

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

ACCUMULATED DEPRECI DESCRIPTION (a)		WATER (b)		STEWATER (c)	REI	IER THAN PORTING YSTEMS (d)		TOTAL (e)
ACCUMULATED DEPRECIATION								
Account 108								
Balance first of year	\$	5,307,807	\$	802,854	\$		\$	6,110,661
Credit during year:								
Accruals charged to:								
Account 108.1 (1)	\$ \$	378,283	\$	34,743	\$		\$_	413,026
Account 108.2 (2)	-				_			0
Account 108.3 (2)	1 -						_	0
Other Accounts (specify):	1 -						١	00
Otto Picounis (species)	1 -						١.	0
	1 =				_		-	0
Salvage	1						-	0
Other Credits (Specify):	1 -				_		-	0
Otto, Dioma (-)							┞	0
Total Credits	\$	378,283	\$	34,743	\$	0	\$	413,026
Debits during year:								
Book cost of plant retired	1	32,524		21,434			1 .	53,958
Cost of Removal	1 -				_		-	0
Other Debits (specify):	1 -						1 -	0
Onici Books (ep-113)	1 =		_				-	0
Total Debits	\$	32,524	\$	21,434	\$	0	\$	53,958
Balance end of year	\$=	5,653,566	\$=	816,164	\$=	0	\$_	6,469,729
ACCUMULATED AMORTIZATION	1		Т					
Account 110	1		1		1			
Balance first of year	\$	16,502		14,438	\$		\$	30,940
Credit during year: Accruals charged to:	\$	1,232		787	\$		\$	2,019
Account 110.2 (3)	1 -							0
Other Accounts (specify):	1 -		-					0
Office Accounts (opposity).	1 -						$\perp$	0
Total credits	\$	1,232		787	\$	0	\$	2,019
Debits during year:								0
Book cost of plant retired	1.		-		1-		1	$\frac{0}{0}$
Other debits (specify):	-		-		-			0
Total Debits	\$				\$	0	\$	0
Total Devits	+				T		Т	
Balance end of year	\$	17,734	\$=	15,225	\$=	0	. \$	32,959

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

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

AMORTIZATION OF RATE CASE	EXPENSE	CHARG	ED OFF G YEAR
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	ACCT. (d)	AMOUNT (e)
Misc - including Sunny Hills and Gator	s	766 766	\$1,075
Total	\$0		\$1,075

#### NONUTILITY PROPERTY (ACCOUNT 121)

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

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$	\$	s	\$ 0 0 0 0
Total Nonutility Property	so	\$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	\$
OTHER SPECIAL DEPOSITS (Account 133):	\$
Total Other Special Deposits	\$0

YEAR OF REPORT December 31, 2024

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

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

Report hereunder all investments and special fullus carrier		
	FACE OR	YEAR END
DESCRIPTION OF SECURITY OR SPECIAL FUND	PAR VALUE	BOOK COST
(a)	(b)	(c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123):		
INVESTMENT IN ASSOCIATED COMPANIES (Account 123).	\$	\$
	*	
	2	
	:	
	1	
Total Investment in Associated Companies		\$0
Total Investment in Associated Companies		\$0
UTILITY INVESTMENTS (Account 124):		
	\$	\$
		-
N		-
Total Utility Investment		\$0
OTHER INVESTMENTS (Account 125):	\$	\$
	- I	J
		· · · · · · · · · · · · · · · · · · ·
		\$0
Total Other Investment		
		†
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B	Utilities: Account 127	7):
		\$
		1
1-		
-		
Total Special Funds		\$0
· ·		

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

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

Amounts included in Accounts 142 and 144	should be list	ea individuali	у.	TOTAL
DESCRIPTION (a)				(b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):			Т	
Water & Wastewater	\$	265,812		
Water & Wasawater				
Other			1	
			↓	
Total Customer Accounts Receivable			\$	265,812
OTHER ACCOUNTS RECEIVABLE ( Account 142):				
Affiliated Company	\$			
			1	
			1	
				0
Total Other Accounts Receivable			\$	0
NOTES RECEIVABLE (Account 144):	\$			
	—— ³—		1	
		-		
Total Notes Receivable			\$	0
Total Profes Receivable			1	
Total Accounts and Notes Receivable			<b>s</b>	265,812
ACCUMULATED PROVISION FOR				
UNCOLLECTIBLE ACCOUNTS (Account 143)	1			
Balance first of year	\$		4	
Add: Provision for uncollectibles for current year	\$	(43,261)	1	
Collection of accounts previously written off				
Utility Accounts			ž I	
Others			1	
	s	(43,261)	7	
Total Additions  Deduct accounts written off during year:	- 1	(	7	
Utility Accounts Others				
Officia				
			-	
Total accounts written off	\$	0		
Balance end of year			\$_	(43,261)
TOTAL ACCOUNTS AND NOTES RECEIV	ABLE - NET		\$	222,550
TOTAL ACCOUNTS AND NOTES RECEIVE			=	

December 31, 2024

#### ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

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

#### NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

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

#### MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

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

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

Report the net discount and expense or premium separately for each security issue.		
DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181)		\$
Total Unamortized Debt Discount and Expense	\$0	\$0
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$	\$
Total Unamortized Premium on Debt	\$0	\$0

#### EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

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

#### 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	\$ 1,075	\$3,977
Total Deferred Rate Case Expense	\$1,075_	\$3,977
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	\$	\$
Total Other Deferred Debits	\$0	\$0
REGULATORY ASSETS (Class A Utilities: Account. 186.3):  Abandonment of Well - Lake Talquin  186.7 - Leak Detection  186.8 - Storm Damage Debby	\$ 3,078 710 306	\$ 8,465 13,490 18,079
Total Regulatory Assets	\$ 4,094	\$ 40,034
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$5,169	\$ 44,011

#### 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	%	\$ 1,375,700
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	%	\$

<sup>\*</sup> Account 204 not applicable for Class B utilities.

#### BONDS ACCOUNT 221

DESCRIPTION OF OBLIGATION NCLUDING DATE OF ISSUE AND DATE OF MATURIT (a)	ANNUAL	FEREST FIXED OR VARIABLE * (c)	PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	%		\$
Total			\$0

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

#### STATEMENT OF RETAINED EARNINGS

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

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

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

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

### ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

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

### OTHER LONG-TERM DEBT **ACCOUNT 224**

	IN	TEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
CLUDING DATE OF ISSUE AND DATE OF MATURIT		VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
(4)			
	%	16 	\$0
	%		
	%		
	%		
	%		
	%		
	%		
	%		
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			s o
Total			* <del></del>

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

### NOTES PAYABLE ACCOUNTS 232 AND 234

ACCOUNTS 232	AND 234			
	IN	TEREST	PRINC	
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUN	
CLUDING DATE OF ISSUE AND DATE OF MATURIT	RATE	VARIABLE *	BALANC	E SHEET
(a)	(b)	(c)	(d	1)
NOTES PAYABLE ( Account 232):			\$	0
Total Account 232	8		\$	0
NOTES PAYABLE TO ASSOC. COMPANIES (Account 2		6	\$	0
Total Account 234			\$	0

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

### ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

ACC	ACCOUNTS 237 AND 427	D 47/			
		INTERI	INTEREST ACCRUED	INTEREST	
	BALANCE	in a	DUKING YEAK	OMIGING GIVE	BALANCE END
DESCRIPTION OF DEBIT	- 11	ACCT. DEBIT	AMOUNT (d)	PAID DURING YEAR (e)	OF YEAR (f)
(a) ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	(c) 8	54		8	9
Total Account 237.1	9		9	0 8	8
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	<del>69</del>	427	996	996 \$	69
					G
Total Account 237.2	0		\$ 996	\$ 996	
Total Account 237 (1)	9	1	996 \$	996 \$	8
TOTAL STATE OF THE		50	996	(1) Must agree	(1) Must agree to F-2 (a), Beginning and
Total accrual Account 237  Less Capitalized Interest Portion of AFUDC:		7	9	Ending Balance of Ac (2) Must agree to F-3 (c), Year Interest Expense	Ending Balance of Accrued Interest.  (2) Must agree to F-3 (c), Current Year Interest Expense
		-	996		
Net Interest Expensed to Account No. 427 (2)					

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

## MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

	BALANCE END
DESCRIPTION - Provide itemized listing	OF YEAR
(a)	(b)
241 2 · Accounting Pees Accrued	\$ 2,810
241.4 Accr Gen Liability Ins	219
241.5 · Accr PSC Reg Fees	58,771
241.6 · Accr'd Officer Salaries	277,250
241.7 · Leon County Water Tax	2,151
241.8 · Duval County Tax	1,386
Total Miscellaneous Current and Accrued Liabilities	\$ 342,586

### ADVANCES FOR CONSTRUCTION

ACCOUNT 252

	BALANCE		DEBITS		
	BEGINNING	ACCT.			BALANCE END
NAME OF PAYOR *	OF YEAR	DEBIT	AMOUNT	CREDITS	OF YEAR
(a)	(p)	(c)	(p)	(e)	(j)
	69		<del>69</del>	69	0
					0
					0
					0
					0
					0
Total	0		0	0	0

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

YEAR OF REPORT

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

December 31, 2024

### OTHER DEFERRED CREDITS ACCOUNT 253

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

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

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

DESCRIPTION (a)	WATER (W-8(a)) (b)	12	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$1,423,715	\$34,215	\$	\$1,457,930
Debits during the year:	\$124,497_	\$212_	\$	\$124,709_
Credits during the year	\$	\$0	\$	\$0
Total Accumulated Amortization of Contributions In Aid of Construction	\$1,548,212	\$ 34,427	\$0	\$1,582,639_

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

١.	. 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	REF. NO.	AMOUNT
(a)	(b)	(c)
Net income for the year	F-3(c)	\$361,952_
Reconciling items for the year:		
Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
Income recorded on books not included in return:		
Deduction on return not charged against book income:		
Federal tax net income		\$361,952
Computation of tax:		
N/A		

### WATER OPERATION SECTION

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

SYSTEM NAME / COUNTY:

Duval Water System / Duval

### SCHEDULE OF YEAR END WATER RATE BASE

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

NOTES:

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

SYSTEM NAME / COUNTY:

Duval Water System / Duval

### WATER OPERATING STATEMENT

ACCT.	ACCOUNT NAME	REFERENCE PAGE (c)	C	URRENT YEAR (d)
(a)	(b) UTILITY OPERATING INCOME	(6)	+-	(-)
	V	W-9	<b> </b> \$	144,953
400	Operating Revenues  Less: Guaranteed Revenue and AFPI	W-9	┨"—	0
469	Less: Guaranteed Revenue and AFF1		1	
	Net Operating Revenues		\$_	144,953
401	Operating Expenses	W-10(a)	\$	114,523
403	Demonstration Expanse	W-6(a)		30,661
403	Depreciation Expense  Less: Amortization of CIAC	W-8(a)	1 -	(
	Less: Amortization of CIAC	,, o(a)	+-	
	Net Depreciation Expense		\$	30,661
406	Amortization of Utility Plant Acquisition Adjustment	F-7		(3,469
407	Amortization Expense (Other than CIAC)	F-8		638
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee			6,523
408.10	Property Taxes		1 -	666
408.11	Payroll Taxes		7 -	
408.13	Other Taxes and Licenses		7 -	
400.13	Other raxes and bleenses		1 -	
408	Total Taxes Other Than Income		\$	7,189
409.1	Income Taxes		┨ —	
410.10	Deferred Federal Income Taxes		1 _	
410.11	Deferred State Income Taxes		J _	
411.10	Provision for Deferred Income Taxes - Credit		- 1	
412.10	Investment Tax Credits Deferred to Future Periods			
412.11	Investment Tax Credits Restored to Operating Income		-	
	Utility Operating Expenses		\$	149,54
	Utility Operating Income		\$_	(4,58
	Add Back:			
469	Guaranteed Revenue (and AFPI)	W-9	_\\$	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction		+-	
	Total Utility Operating Income		\s_	(4,58

SYSTEM NAME / COUNTY:

Duval Water System / Duval

### WATER UTILITY PLANT ACCOUNTS

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

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

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

GENERAL PLANT

Ξ

'n

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

NO.

30 (B)

UTILITY NAME:

Duval Water System / Duval

430,257 TRANSMISSION DISTRIBUTION 165,349 61,198 12,178 6,155 153,890 31,487 PLANT **6** 304,072 15,818 TREATMENT 288,254 PLANT WATER  $\in$ AND PUMPING 599,001 65,280 19,639 195,402 318,680 OF SUPPLY SOURCE PLANT WATER UTILITY PLANT MATRIX <u>e</u> 25,510 INTANGIBLE **PLANT** ਉ 1,359,213 15,818 165,349 861,198 12,178 6,155 318,680 153,890 31,487 19,639 65,280 25,510 288,254 195,402 CURRENT YEAR Distribution Reservoirs and Standpipes Other Plant Miscellaneous Equipment Collecting and Impounding Reservoirs Transmission and Distribution Mains Tools, Shop and Garage Equipment Infiltration Galleries and Tunnels Office Furniture and Equipment ACCOUNT NAME Meters and Meter Installations TOTAL WATER PLANT Lake, River and Other Intakes Backflow Prevention Devices Power Generation Equipment Structures and Improvements Water Treatment Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Transportation Equipment Laboratory Equipment Other Tangible Plant Land and Land Rights Pumping Equipment Stores Equipment Wells and Springs Supply Mains Organization Franchises Hydrants Services

345

346 347

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334 336 339

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306 307

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308

373

SYSTEM NAME / COUNTY:

Duval Water System / Duval

### BASIS FOR WATER DEPRECIATION CHARGES

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

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

UTILITY NAME:

North Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY:

Duval Water System / Duval

	ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION	N WATER ACCU	IMULATED DE	PRECIATION	
		BALANCE			TOTAL
ACCT.		AT BEGINNING		OTHER	CREDITS
NO.	ACCOUNT NAME	OF YEAR	ACCRUALS	CREDITS *	(d+e)
(a)	(b)	(c)	(p)	(e)	Œ
304	Structures and Improvements	\$ 786 334	4 73	¥	73
305	Online and Immuniting December				
306	Lake. River and Other Intakes				
307	Wells and Springs	195,402	0	Ĭ	0
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	13,551	615		615
310	Power Generation Equipment	61,190	1,660		1,660
311	Pumping Equipment	159,953	15,152		15,152
320	Water Treatment Equipment	15,818	0		0
330	Distribution Reservoirs and Standpipes	135,631	4,663		4,663
331	Transmission and Distribution Mains	22,753	828		828
333	Services	162,548	3,153		3,153
334	Meters and Meter Installations	40,056	3,598		3,598
335	Hydrants	7,653	304		304
336	Backflow Prevention Devices	1,282	615		615
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	373			0
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	0			0
346	Communication Equipment	0		5 O	0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 1,102,544	30,661	0	30,661

<sup>\*</sup> Specify nature of transaction Use () to denote reversal entries.

W-6(a) GROUP

I

North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024

SYSTEM NAME / COUNTY:

UTILITY NAME:

Duval Water System / Duval

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

				000000		
				COSTOR		
				REMOVAL	TOTAL	BALANCE AT
ACCT.		PLANT	SALVAGE AND	AND OTHER	CHARGES	END OF YEAR
NO.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-j)
<b>(B)</b>	(p)	(g)	(h)	(i)	(i)	(k)
304	Structures and Improvements	\$	59	5-9	0 \$	\$ 286,406
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	195,402
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	14,166
310	Power Generation Equipment	0			0	62,850
311	Pumping Equipment				0	175,105
320	Water Treatment Equipment				0	15,818
330	Distribution Reservoirs and Standpipes				0	140,294
331	Transmission and Distribution Mains				0	23,581
333	Services				0	165,701
334	Meters and Meter Installations				0	43,655
335	Hydrants				0	7,957
336	Backflow Prevention Devices				0	1,898
339	Other Plant Miscellaneous Equipment				0	0
340	Office Furniture and Equipment				0	373
341	Transportation Equipment				0	0
342	Stores Equipment			X	0	0
343	Tools, Shop and Garage Equipment				0	0
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	0
346	Communication Equipment				0	0
347	Miscellaneous Equipment	St. 14			0	0
348	Other Tangible Plant				0	0
TOTAL \	TOTAL WATER ACCUMULATED DEPRECIATION	0	0	0	0	\$ 1,133,206

W-6(b) GROUP

Use () to denote reversal entries.

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Duval Water System / Duval

### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

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

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.
Explain all debits charged to Account 271 during the year below:

SYSTEM NAME / COUNTY:

Duval Water System / Duval

### WATER CIAC SCHEDULE "A"

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

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

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

DESCRIPTION		WATER
(a) ,		(b)
Balance first of year	. \$	21,980
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$	
Total debits	\$_	0
Credits during the year (specify):	\$	`
Total credits	\$	0
Balance end of year	\$	21,980

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

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Duval Water System / Duval

### WATER CIAC SCHEDULE "B"

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

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

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Duval Water System / Duval

### WATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
(a)	Water Sales:	(1)		
460	Unmetered Water Revenue			\$
100	Metered Water Revenue:			
461.1	Sales to Residential Customers			
461.2	Sales to Commercial Customers	51	56	56,873
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities	-		<del></del>
461.5	Sales Multiple Family Dwellings			
401.3	Sales Withtiple Failing Dwenings	-		
	Total Metered Sales	51_	56	\$56,873
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection	4		49,751
	Total Fire Protection Revenue	0	0_0	\$49,751_
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			38,009
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	51	56_	\$144,633
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowance f	or Funds Prudently Inve	ested or AFPI)	\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			320
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$320
	Total Water Operating Revenues			\$ 144,953

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

SYSTEM NAME / COUNTY: Duval Water System / Duval

### 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	\s	0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders		9,500		
604	Employee Pensions and Benefits		0		
610	Purchased Water		22,729	22,729	
615	Purchased Power		2,995	2,995	
616	Fuel for Power Production	_  _	0		
618	Chemicals		0	0	
620	Materials and Supplies		0		
631	Contractual Services-Engineering		0		
632	Contractual Services - Accounting		498		
633	Contractual Services - Legal		90		
634	Contractual Services - Mgt. Fees	1.	0_		
635	Contractual Services - Testing		0	0	
636	Contractual Services - Other		78,179	762	0
641	Rental of Building/Real Property	_  _	0	,	
642	Rental of Equipment		0		
650	Transportation Expenses		0		
656	Insurance - Vehicle		0		
657	Insurance - General Liability		3,039		4
658	Insurance - Workman's Comp.		0		
659	Insurance - Other		0		
660	Advertising Expense		0	AND RODGE	
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	2	0		
667	Regulatory Commission ExpOther		0		
668	Water Resource Conservation Exp.		(3,235)		PERSENE I
670	Bad Debt Expense		0		
675	Miscellaneous Expenses		727		
Total Water Utilit	y Expenses	\$ =	114,523	\$26,486	\$0

December 31, 2024

SYSTEM NAME / COUNTY:

**Duval Water System / Duval** 

### WATER UTILITY EXPENSE ACCOUNT MATRIX

.3	.4	.5	.6	.7	.8
WATER	WATER		TRANSMISSION		
TREATMENT		•	& DISTRIBUTION		ADMIN. &
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	GENERAL
OPERATIONS	MAINTENANCE		MAINTENANCE	EXPENSE	EXPENSES
(f)	(g)	(h)	(i)	<b>(j</b> )	(k)
\$	\$	\$	\$	\$	\$
				***************************************	9,500
			-		
			1/1/07/12/51/90/		0.000
	500000		MINES ENTE	-	
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	<del></del>	<del></del>		*	
		-		-	498
				<del></del>	90
	-				
					-
25,853	3,216		30,873	3,988	13,487
			:		
			·	10	
<u></u> /	<u></u>		0======================================	7	3,039
Over the N	1201/02050	Not the last	(60800000)		
	E-SI-CALDANI				
S15350 No.14	THE PARTY		ATTAINS DO		O STATE OF THE
	And The second		Na Control	ri <del>I</del>	MANIPLE S
			Example 1	(3,235)	
					727
\$ 25,853	\$ 3,216	\$	\$ 30,873	\$ 753	\$ 27,342

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

SYSTEM NAME / COUNTY:

Duval Water System / Duval

### PUMPING AND PURCHASED WATER STATISTICS

### SOURCE OF SUPPLY

A	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
List for each source of supply:	1,000 gpm		Ground
Well#1 - Fire	450 gpm		Ground
Well #2 - Fire	1,770 gpm		Ground
Well #3 - Fire			S
Purchased Water from JEA for resale			n=====

W-11	
GROUP	
SYSTEM	

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Duval Water System / Duval

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):		N/A	Purchase Water from JEA
Location of measurement of capacity			
(i.e. Wellhead, Storage Tank):	_	Well meter	Fire Flow Only
T			
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):		NA	Purchase Water from JEA
	LIME TRE	ATMENT	
Unit rating (i.e., GPM, pounds per gallon):  N/A		Manufacturer:	) — — — — — — — — — — — — — — — — — — —
FILTRATION		•	
Type and size of area:	N/A		
Pressure (in square feet):	2	Manufacturer:	
Gravity (in GPM/square feet):		Manufacturer:	<u> </u>

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

YEAR	OF	RE	PORT
Decen	ıber	31,	2024

**UTILITY NAME:** 

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Duval Water System / Duval

### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBE OF METER EQUIVALENTS (c x d) (e)
All Commercial		1.0		
5/8"	Displacement	1.0	17	17
3/4"	Displacement	1.5	1	2
1"	Displacement	2.5	6	15
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0	19	152
3"	Displacement	15.0	3	45
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	1.	25
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
12"	Turbine	Total Water System	Meter Equivalents	26

### CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC Calculation:	

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

SYSTEM NAME / COUNTY:

Duval Water System / Duval

### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.					
Present ERCs * the system can efficiently serve.	385				
2. Maximum number of ERCs * which can be served.	385				
3. Present system connection capacity (in ERCs *) using existing	lines.	385			
4. Future connection capacity (in ERCs *) upon service area build	lout.	385			
5. Estimated annual increase in ERCs *.		Negative - loss of customers			
6. Is the utility required to have fire flow capacity?  If so, how much capacity is required?	Yes 1,500 GPM				
7. Attach a description of the fire fighting facilities.	Separate Fire Sy	ystem			
Describe any plans and estimated completion dates for any enla     N/A	rgements or improve	ements of this system:			
9. When did the company last file a capacity analysis report with the company last file and capacity analysis report with the company last file and capacity analysis report with the company last file and capacity analysis report with the company last file and capacity analysis report with the company last file and capacity analysis report with the company last file and capacity analysis report with the company last file and capacity analysis report with the company last file and capacity analysis report with the capacity and the capacity analysis report with the capacity analysis report with the capacity analysis report with the capacity and the capacity analysis and the capacity analysis and the capacity ana	the DEP?	N/A			
10. If the present system <b>does not</b> meet the requirements of DEP r					
a. Attach a description of the plant upgrade neces	sary to meet the DEI	P rules.			
b. Have these plans been approved by DEP?	·				
c. When will construction begin?					
d. Attach plans for funding the required upgradin	g.				
e. Is this system under any Consent Order with D	EP?				
11. Department of Environmental Protection ID #	N/A				
12. Water Management District Consumptive Use Permit #	N/A				
a. Is the system in compliance with the requireme	ents of the CUP?	N/A			
b. If not, what are the utility's plans to gain compl	iance?				

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

UTILITY NAME:

North Florida Community Water Systems, Inc.

**SYSTEM NAME / COUNTY:** 

Gator Water System / Alachua

### 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)	\$ 798,510
	Less: Nonused and Useful Plant (1)		·
108	Accumulated Depreciation	W-6(b)	(193,561)
110	Accumulated Amortization	F-8	
271	Contributions in Aid of Construction	W-7	(166,885)
252	Advances for Construction	F-20	
	Subtotal		\$438,064_
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 166,885
	Subtotal		\$604,949_
114 115	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3)	F-7 F-7	0 0 10,702
	Other (Specify):		
	WATER RATE BASE		\$615,651
W	WATER OPERATING INCOME W-3		
A	ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)		

NOTES:

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

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

SYSTEM NAME / COUNTY:

Gator Water System / Alachua

### WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CI	URRENT YEAR (d)
	UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	l <sub>\$</sub>	186,412
469	Less: Guaranteed Revenue and AFPI	W-9	1 -	0
402	Design Countries and 1222		1	
	Net Operating Revenues		\$	186,412
401	Operating Expenses	W-10(a)	\$	85,615
403	Depreciation Expense	W-6(a)		28,840
	Less: Amortization of CIAC	W-8(a)		(2,088)
	Net Depreciation Expense		\$	26,751
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8	1 -	
	Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee			8,389
408.11	Property Taxes		_	13,800
408.12	Payroll Taxes			
408.13	Other Taxes and Licenses		_	
408	Total Taxes Other Than Income		\$	22,188
409.1	Income Taxes			
410.10	Deferred Federal Income Taxes			
410.11	Deferred State Income Taxes			
411.10	Provision for Deferred Income Taxes - Credit			
412.10	Investment Tax Credits Deferred to Future Periods			
412.11	Investment Tax Credits Restored to Operating Income			
	Utility Operating Expenses		\$	134,554
	Utility Operating Income		\$	51,857
	Add Back:			
469	Guaranteed Revenue (and AFPI)	W-9	\$	0
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property		_	
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income		\$	51,857

SYSTEM NAME / COUNTY:

### Gator Water System / Alachua

### WATER UTILITY PLANT ACCOUNTS

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

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

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

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Gator Water System / Alachua

WATER UTILITY PLANT MATRIX

4		20		<u> </u>	PLANT	S										STATE OF THE PARTY			13	71	99	15	20	0	00	4,528	0	0	1,200	200	2,200	350	0	0	8 478
	MOTOSTAGNA GT	IKANSMISSI	AND	DISTRIBUTION	PLANT (g)	9									STATE OF THE PARTY				41,593	365,371	10,766	84,145	9,750	0 0	4,000		THE PERSON			10 May 10				TO THE	\$ 515,625
	ĵ		WATER	TREATMENT	PLANT	69				53,752			To the last					2,830			Mary Control													THE WASHINGTON	\$ 56.582
1	ar out oo	SOURCE	OF SUPPLY	AND PUMPING	PLANT (e)	69			6,641		0	0	5,780	0	58,746	54,869	91,789					10.01	Carl Manney To III						The State of the S						\$ 217.826
_	1.			INTANGIBLE	PLANT	9								THE PERSON NAMED IN			THE SHARE						THE REAL PROPERTY.	TO THE PERSON NAMED IN			The state of the s	No. of Contract of						TALK IN	9
_				CURRENT	YEAR	9			6,641	53,752	0	0	5,780	0	58,746	54,869	91,789	2,830	41,593	365,371	10,766	84,145	9,750	0	4,000	4,528	0	0	1,200	200	2,200	350	0	0	\$ 798,510
				1	ACCOUNT NAME	Oreanization	Franchicae	Tancingo	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT
				ACCT.	O. @	301	300	202	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	

UTILITY NAME: North

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Gator Water System / Alachua

### BASIS FOR WATER DEPRECIATION CHARGES

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

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

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

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Gator Water System / Alachua

2				Ŷ																									
	TOTAL	(d+e)	(E)	686'1 \$	0		417	0 000	1,839	3,226	198,6	166	1,217	9,294	296	4,945	244		0 :										28,840
RECIATION	OTHER	CREDITS *	(e)	69																									0
MULATED DEP		ACCRUALS	(p)	\$ 1,989			214		1,839	3,226	5,397	991	1,217	9,294	296	4,945	244	0		=									28,840
WATER ACCU	BALANCE AT BEGINNING	OF YEAR	(2)	\$ 8,591	0	0	4,780	0	7,838	33,087	48,559	1,157	1,482	(9,876)	1,009	57,397	853	0	4,000	4,539	0	0	1,200	200	2,200	350	0		\$ 170,366
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION		ACCOUNT NAME	(b)	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION
	T.J.V	NO.	(a)	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	TOTAL

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

W-6(a) GROUP

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North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Gator Water System / Alachua

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

	AT	-	_	T	10,579	0 (	0	4,994	0 !	9,677	36,314	93,936	1,323	2,699	(2,200)	505,1	01,510	160	0 8	4,000	000,	<b>-</b>	0 00	002,1	007	002,	000	<b>-</b>		193,561
	BALANCE AT	END OF I	(c+[-])	(K)	.10,			4	•	6, 9	36,	, , ,	T, .	., í		-^ ;	01,	<del>-</del>	•	4, 4	4		_	-		7				\$ 193
	TOTAL	CHARGES	(g-h+i)	Э	0	0	0	0	0	0	0		0	0	4,618		1,026												٥	\$ 645
COST OF	REMOVAL	AND OTHER	CHARGES	(2)	59																									9
		SALVAGE AND	INSURANCE	(h)	59																									6
		PLANT	RETIRED	(g)	89										4,618		1,026													9472
			ACCOUNT NAME	(p)	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	
		ACCT.	NO.	(a)	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	

W-6(b) GROUP

Use () to denote reversal entries.

SYSTEM NAME / COUNTY:

Gator Water System / Alachua

### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

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

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.
Explain all debits charged to Account 271 during the year below:

SYSTEM NAME / COUNTY:

Gator Water System / Alachua

### WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER:OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Meter Installation Plant Capacity Tap In Charge		75 450 75	\$ 0 0 0 0 0 0 0 0
Total Credits	×	·	\$0

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

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

W-8(a)	
GROUP	

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Gator Water System / Alachua

### 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		\$
	-	
	) <del></del>	
	-	
		-
		·
Total Credits		\$0

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Gator Water System / Alachua

## WATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	A	MOUNT
(a)	(b)	(0)			
460	Water Sales: Unmetered Water Revenue			\$	
	Metered Water Revenue:	226	330	1	172,763
461.1	Sales to Residential Customers	$\frac{326}{2}$	$\frac{350}{2}$	-	1,164
461.2	Sales to Commercial Customers			-	-,
461.3	Sales to Industrial Customers			-	
461.4	Sales to Public Authorities			-	
461.5	Sales Multiple Family Dwellings			$\vdash$	
	Total Metered Sales	328	332	\$_	173,927
	Fire Protection Revenue:				
462.1	Public Fire Protection			-	
462.2	Private Fire Protection			+	
	Total Fire Protection Revenue	0	0	\$_	0
464	Other Sales To Public Authorities			-	
465	Sales To Irrigation Customers		-	-	
466	Sales For Resale		-	1 -	
467	Interdepartmental Sales			+	
	Total Water Sales	328	332	\$ =	173,92
	Other Water Revenues:		A EDI	<b> </b> \$	
469	Other Water Revenues.  Guaranteed Revenues (Including Allowa	nce for Funds Prudently in	vested of AFF1)	<b>⊣</b> ″-	
470	Forfeited Discounts				12,48
471	Miscellaneous Service Revenues				12,10
472	Rents From Water Property				
473	Interdepartmental Rents				
474	Other Water Revenues			+	
474	Total Other Water Revenues			\$_	12,48
	Total Water Operating Revenues			\$	186,4

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

SYSTEM NAME / COUNTY:

Gator Water System / Alachua

## WATER UTILITY EXPENSE ACCOUNT MATRIX

SOURCE OF SUPPLY AND EXPENSES - MAINTENANC (e)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	CURRENT YEAR (c)		ACCOUNT NAME (b)	ACCT. NO. (a)
\$	\$	0	s	Salaries and Wages - Employees	601
		5,000		Salaries and Wages - Officers, Directors and Majority Stockholders	603
		0		Employee Pensions and Benefits	604
Pine No. 15		0		Purchased Water	610
	10,257	10,257		Purchased Power	615
		0		Fuel for Power Production	616
	3,037	3,037		Chemicals	618
		0		Materials and Supplies	620
		0		Contractual Services-Engineering	631
		498		Contractual Services - Accounting	632
		81		Contractual Services - Legal	633
		0		Contractual Services - Mgt. Fees	634
8   B	199	199		Contractual Services - Testing	635
	579	59,474		Contractual Services - Other	636
	<u> </u>	0		Rental of Building/Real Property	641
	l	0		Rental of Equipment	642
.		0		Transportation Expenses	650
.		0		Insurance - Vehicle	656
		834		Insurance - General Liability	657
.		0		Insurance - Workman's Comp.	658
-		0		Insurance - Other	659
P. 215-103-2		0		Advertising Expense	660
		200	ie l	Regulatory Commission Expenses - Amortization of Rate Case Expense	666
		0		Regulatory Commission ExpOther	667
I'M ET ES		0		Water Resource Conservation Exp.	668
		5,494			
		540			675
\$	\$14,073			Bad Debt Expense Miscellaneous Expenses  tility Expenses	670 675 Fotal Water Util

SYSTEM NAME / COUNTY: Gator Water System / Alachua

# WATER UTILITY EXPENSE ACCOUNT MATRIX

.3	.4	.5	.6	.7	.8
WATER TREATMENT EXPENSES - OPERATIONS (f)	WATER	TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	TRANSMISSION	CUSTOMER ACCOUNTS EXPENSE (j)	ADMIN. & GENERAL EXPENSES (k)
\$	\$	\$	\$	s	\$
					5,000
			Profit Hill	93 (0.075)	
		-		37771433	
			-		
		-			498
19,667	2,447		23,487	3,034	10,260
					834
			VEIN NEW YORK	USBASTA	200
5732 p.s.				5,494	540
\$19,667	\$	\$0	\$23,487_	\$8,528	\$17,413

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

SYSTEM NAME / COUNTY:

Gator Water System / Alachua

## PUMPING AND PURCHASED WATER STATISTICS

MONTH (a) January February March April May June	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)  2,077 1,895 2,043 2,096 2,064 2,334 2,059	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)  50 68 110 210 28 280 37	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's) [ (b)+(c)-(d) ] (e)  2,027 1,827 1,933 1,886 2,036 2,036 2,054 2,023	WATER SOLD TO CUSTOMERS (Omit 000's) (f) 1,263 1,291 1,291 1,334 1,455 1,451 1,454	
August September October November December		2,039 1,928 2,161 1,935 2,052	0 501 275 25 275	1,928 1,660 1,660 2,027 1,777	1,361 1,387 1,343 1,369 1,243	
Total for Year	0	24,695	1,859	22,837	16,242	
If water is purchased for resale, indicate the following:  Vendor  Point of delivery  If water is sold to other water utilities for redistribution, list names of such utilities below:						

#### SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1 Well #2	150 GPM 250 GPM		Ground Ground

W-1	i
GROUP	
SYSTEM	

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Gator Water System / Alachua

## WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

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

YEAR OF RE	PORT
December 31	2024

SYSTEM NAME / COUNTY: Ga

Gator Water System / Alachua

## CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBE OF METER EQUIVALENTS (c x d) (e)
	1.0		
Displacement	1.0	332	332
Displacement	1.5		
Displacement	2.5		
	5.0		
	8.0		
Displacement	15.0		
Compound	16.0		
Turbine	17.5		
Displacement or Compound	25.0		
Turbine	30.0		
Displacement or Compound	50.0		
Turbine	62.5		
Compound	80.0		
Turbine	90.0		V
Compound	115.0		
Turbine	145.0		
Turbine	215.0		
	Displacement Displacement Displacement Displacement or Turbine Displacement, Compound or Turbine Displacement Compound Turbine Displacement or Compound Turbine Displacement or Compound Turbine Displacement or Compound Turbine Compound Turbine Compound Turbine	TYPE OF METER	TYPE OF METER (b)

## CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

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

ERC Calculation:		

W-13	
GROUP	
SYSTEM	

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Gator Water System / Alachua

#### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.				
Present ERCs * the system can efficiently serve.	35	0		
2. Maximum number of ERCs * which can be served.	350			
3. Present system connection capacity (in ERCs *) using existing	ines.	328		
4. Future connection capacity (in ERCs *) upon service area build	out.	350		
5. Estimated annual increase in ERCs *.		1		
6. Is the utility required to have fire flow capacity?  If so, how much capacity is required?	Yes 500 GPM			
7. Attach a description of the fire fighting facilities.				
Describe any plans and estimated completion dates for any enla     N/A	rgements or improve	ements of this system:		
9. When did the company last file a capacity analysis report with t	he DEP?	N/A		
10. If the present system <b>does not</b> meet the requirements of DEP n	ules:			
a. Attach a description of the plant upgrade necess	sary to meet the DEI	Prules.		
b. Have these plans been approved by DEP?				
c. When will construction begin?				
d. Attach plans for funding the required upgrading	<b>3</b> .			
e. Is this system under any Consent Order with DI	EP?			
11. Department of Environmental Protection ID #	201061	2		
12. Water Management District Consumptive Use Permit#	11343-6			
a. Is the system in compliance with the requireme	nts of the CUP?	N/A		
b. If not, what are the utility's plans to gain compl	iance?			

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

UTILITY NAME:

North Florida Community Water Systems, Inc.

**SYSTEM NAME / COUNTY:** 

Lake Talquin Water System / Leon

#### 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)	\$	399,468
	Less:			
	Nonused and Useful Plant (1)		l _	•
108	Accumulated Depreciation	W-6(b)	_	(136,059)
110	Accumulated Amortization	F-8	_	893
271	Contributions in Aid of Construction	W-7	I _	(14,540)
252	Advances for Construction	F-20		
	Subtotal		<b> </b> \$_	249,761
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$	1,481
	Subtotal		\$_	251,242
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	l _	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	_	0
	Working Capital Allowance (3)		l _	15,826
	Other (Specify):		_	
			-	
	WATER RATE BASE		<b>s</b> _	267,068
W	ATER OPERATING INCOME	W-3	<b>s</b> _	(2,036)
AC	CHIEVED RATE OF RETURN (Water Operating Income / Water Rate B	ase)	_	-0.76%

NOTES:

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

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

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

## WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	С	URRENT YEAR (d)
(-)	UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	<b></b> \$	152,452
469	Less: Guaranteed Revenue and AFPI	W-9		0
	Net Operating Revenues		\$	152,452
401	Operating Expenses	W-10(a)	\$	126,609
403	Depreciation Expense Less: Amortization of CIAC	W-6(a) W-8(a)	\  _	12,391
	Less: Amortization of CIAC	W-0(a)	+	(111)
	Net Depreciation Expense		\$	11,950
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8		3,384
408.10 408.11 408.12 408.13 408 409.1 410.10 410.11 411.10 412.10	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses  Total Taxes Other Than Income Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income  Utility Operating Expenses		\$	6,860 5,685 12,545
	Utility Operating Income		\$_	(2,036
	Add Back:			_
469	Guaranteed Revenue (and AFPI)	W-9	<b>-</b>  \$_	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		\s_	(2,036

SYSTEM NAME / COUNTY:

#### Lake Talquin Water System / Leon

#### WATER UTILITY PLANT ACCOUNTS

ACCT.	ACCOUNT NAME	I	PREVIOUS YEAR	AI	DITIONS	RET	IREMENTS	C	URRENT YEAR
(a)	(b)		(c)		(d)		(e)		(f)
301	Organization	\$	5,069	\$	-11	\$		\$	5,069
302	Franchises		3,416	, ,					3,416
303	Land and Land Rights	1 =	3,100	) <u> </u>					3,100
304	Structures and Improvements		207,203		1,488				208,691
305	Collecting and Impounding Reservoirs	1 -	0						0
306	Lake, River and Other Intakes	1 -	0						0
307	Wells and Springs		75,030			-			75,030
308	Infiltration Galleries and Tunnels		0			-		_	0
309	Supply Mains		2,392	,					2,392
310	Power Generation Equipment		1,423			-			1,423
311	Pumping Equipment		15,337		9,327		(6,995)		17,668
320	Water Treatment Equipment		2,433		0		0		2,433
330	Distribution Reservoirs and Standpipes		825		0	1	0		825
331	Transmission and Distribution Mains		36,760		6,595		0	_	43,355
333	Services		10,699		2,936		0	_	13,635
334	Meters and Meter Installations		6,055		1,367		(1,025)	_	6,397
335	Hydrants		0					_	0
336	Backflow Prevention Devices		0						0
339	Other Plant Miscellaneous Equipment		13,783						13,783
340	Office Furniture and Equipment		0						0
341	Transportation Equipment		0					_	0
342	Stores Equipment		0					_	0
343	Tools, Shop and Garage Equipment		2,250					_	2,250
344	Laboratory Equipment		0			_		_	0
345	Power Operated Equipment		0			_		_	0
346	Communication Equipment		0	_				_	0
347	Miscellaneous Equipment		0	_				_	0
348	Other Tangible Plant		0						0
	TOTAL WATER PLANT	\$=	385,776	\$	21,712	\$	(8,020)	\$_	399,468

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

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

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Lake Talquin Water System / Leon

																										_	_	_	-	
κύ	GENERAL PLANT (h)	64																		0		.0	2.250	O						\$ 2,250
.4 TRANSMISSION AND	DISTRIBUTION PLANT (g)		Nana Translation										300	42 355	43,533	13,033	145,0		0 200	13,785										\$ 77,995
,3 WATER	TREATMENT PLANT		Comment of the last		208,691							6 423	2,433																	\$ 211,124
.1 .2 SOURCE	AND PUMPING PLANT	8		3,100		0	0	75,030		2,392	1,423	17,668	The Section of																	\$ 99,614
	INTANGIBLE PLANT	\$ 5,069	3,416				TO SECTION AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF	The state of the s																			The state of the s	Sales	WASHINGTON TO THE PARTY OF THE	\$ 8,485
	CURRENT YEAR	(5)		3,100	208,691	0	0	75,030	0	2,392	1,423	17,668	2,433	825	43,355	13,635	6,397	0	0	13,783	0	0	0	2,250	0	0	0	0	0	\$ 399,468
	ACCOUNT NAME	(b)	Organization	Franchises Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT
	ACCT. NO.	(B)	100	302	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	

UTILITY NAME: North Flo

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

## BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATIO
		SERVICE	NET	RATE APPLIE
ACCT.	II.	LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d) / c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			-
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			-
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices			l 9
339	Other Plant Miscellaneous Equipment	25		4.009
340	Office Furniture and Equipment	15		6.679
341	Transportation Equipment	6		16.679
342	Stores Equipment	18		5.569
343	Tools, Shop and Garage Equipment	16		6.259
344	Laboratory Equipment	15		6.679
345	Power Operated Equipment	12		8.339
346	Communication Equipment	10		10.009
347	Miscellaneous Equipment	5		20.009
	Other Tangible Plant	10		10.009

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

North Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY:

UTILITY NAME:

Lake Talquin Water System / Leon

	TOTAL	(d+e)		\$ 6,508	0	0	2,501	0	89	71	786	Ξ	22	968	277	311	0	0	689	0	0	0	150	0	0	0	0	0	12,391	
PRECIATION	OTHER	CREDITS *	(2)	69																									0	
MULATED DEI		ACCRUALS		\$ 6,508			2,501	0	89	71	786	111	22	968	277	311	0	0	689	0			150	0	0	0	0	0	12,391	
WATER ACCU	BALANCE AT BEGINNING	OF YEAR	2	\$ 97,060	0	0	20,857	0	205	208	323	369	33	2,033	547	205	0	0	8,030	0	0	0	1,820	0	0	0	0	0	\$ 131,689	
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION		ACCOUNT NAME	(a)	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION	
	ACCT.	O	(R)	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	TOTALV	

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

W-6(a) GROUP

l

North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024

SYSTEM NAME / COUNTY:

UTILITY NAME:

Lake Talquin Water System / Leon

	BALANCE AT	ES END OF YEAR	_		0 \$ 103,568	0	0	0 23,358	0	0 273	0 279	(5,886)	0 479	0 56	0 2,929	0 824	1,025 (509)	0	0	0 8,719	0	0	0	0 1,970	0	0	0	0	0 0	8,020 \$ 136,059
(CONT'D)	TOTAL	CHARGES	(g-h+i)	9	<del>50</del>				N 154	6 2	10	6,9					1,0										V) 13	1		8,0
EPRECIATION	COST OF REMOVAL	AND OTHER	CHARGES	€	64																									0
CUMULATED D		SALVAGE AND	INSURANCE	(F)	s->																		İ							8
IN WATER AC		PLANT	RETIRED	(8)	59							6,995					1,025													\$ 8,020
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)			ACCOUNT NAME	(g)	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION
		ACCT.	.0N	(B)	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	TOTAL W

W-6(b) GROUP

Use ( ) to denote reversal entries.

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

#### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$11,540
Add credits during year:  Contributions received from Capacity,		
Main Extension and Customer Connection Charges	W-8(a)	\$ 3,000
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		\$3,000
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$14,54

	If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.
	Explain all debits charged to Account 271 during the year below:
-	
-	
-	
-	
-	

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

#### WATER CIAC SCHEDULE "A"

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

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

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

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

W-8(a)	
GROUP	

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

## WATER CIAC SCHEDULE "B"

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

WHICH CASH OK TROTEKT T WAS KEED VED DOKEN	TILES TENEN	
DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE	-	\$
	===	
		:
	P	
Total Credits		\$0

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

#### WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
()	Water Sales:			
460	Unmetered Water Revenue			\$
	Metered Water Revenue:			
461.1	Sales to Residential Customers	242	245	148,197
461.2	Sales to Commercial Customers			·
461.3	Sales to Industrial Customers			·
461.4	Sales to Public Authorities			N
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	242_	245	\$148,197_
	Fire Protection Revenue:			
462.1	Public Fire Protection		3	
462.2	Private Fire Protection			
	Total Fire Protection Revenue	0	0	\$0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale	,		
467	Interdepartmental Sales			
	Total Water Sales	242	245	\$148,197
	Other Water Revenues:	3		
469	Guaranteed Revenues (Including Allowance for	or Funds Prudently Inve	ested or AFPI)	\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			4,255
472				
473				
474	Other Water Revenues			
	Total Other Water Revenues			
Total Water Operating Revenues			\$152,452	

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

SYSTEM NAME / COUNTY: Lake Talquin Water System / Leon

## 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	l <sub>s</sub>	0	\$	\$
603	Salaries and Wages - Officers,	1 -			
005	Directors and Majority Stockholders	1	4,200		
604	Employee Pensions and Benefits	1 -	0		
610	Purchased Water	1 -	0		DEM STORY
615	Purchased Power	1 -	5,732	5,732	100 00000
616	Fuel for Power Production	1 ~	0		
618	Chemicals	1 -	1,060	1,060	
620	Materials and Supplies	1 -	0		
631	Contractual Services-Engineering	1 -	0		
632	Contractual Services - Accounting	1 -	498		
633	Contractual Services - Legal	1 -	61		
634	Contractual Services - Mgt. Fees	7 -	0		
635	Contractual Services - Testing	1 -	0		
636	Contractual Services - Other	7 -	111,964	1,091	
641	Rental of Building/Real Property	7 -	0		
642	Rental of Equipment	7 7	0		
650	Transportation Expenses	7 -	0		
656	Insurance - Vehicle	7 -	0		
657	Insurance - General Liability	7 -	1,114		
658	Insurance - Workman's Comp.	7	0		
659	Insurance - Other	1	0		
660	Advertising Expense	7	0	5 5 20 20	
666	Regulatory Commission Expenses	7			Mills to be
	- Amortization of Rate Case Expense		0		
667	Regulatory Commission ExpOther		0		
668	Water Resource Conservation Exp.	7 -	771		
670	Bad Debt Expense		0		
675	Miscellaneous Expenses		1,211		
Total Water Utility	y Expenses	\$ =	126,609	\$7,882_	\$0

December 31, 2024

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

#### WATER UTILITY EXPENSE ACCOUNT MATRIX

.3	.4	.5	.6	.7	.8
WATER	WATER		TRANSMISSION		
TREATMENT	TREATMENT	& DISTRIBUTION	& DISTRIBUTION	CUSTOMER	ADMIN. &
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	GENERAL
OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	EXPENSE	EXPENSES
(f)	(g)	(h)	(i)	(j)	(k)
\$	\$	\$	\$	\$	\$
					4,200
15 P. E.					
					498
			==		61
37,025	4,606		44,215	5,711	19,315
				-	
					1,114
				340Kz691	
No. 17 Marie 1	DECEMBER .			771	1,211
\$37,025	\$	\$0	\$ 44,215	\$ 6,482	\$26,399_

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

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

## PUMPING AND PURCHASED WATER STATISTICS

## SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	50 GPM		Ground
Well #2	50 GPM		Ground
Well #3	30 GPM		Ground
Well #4	30 GPM		Ground
Well #5	30 GPM	E	Ground

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

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

#### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	5	231,840	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):		Well meter	
(i.e. wenucau, Storage Tank).		Well fileter	*
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.)	<b>):</b>	Chlorination	
	LIME TRI	EATMENT	
Unit rating (i.e., GPM, pounds per gallon):  N/A		Manufacturer:	
FILTRATION			
Type and size of area:	N/A		
Pressure (in square feet):		Manufacturer:	
Gravity (in GPM/square feet):		Manufacturer:	

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

YEAR OF REPORT
December 31, 2024

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

#### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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

## CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC Calculation:		

W-13	
GROUP	
SYSTEM	

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

#### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.			
Present ERCs * the system can efficiently serve.	250		
2. Maximum number of ERCs * which can be served.	250		
3. Present system connection capacity (in ERCs *) using existing	lines.		242
4. Future connection capacity (in ERCs *) upon service area build	out.		250
5. Estimated annual increase in ERCs *.			1
6. Is the utility required to have fire flow capacity?  If so, how much capacity is required?	No		
7. Attach a description of the fire fighting facilities.			
Describe any plans and estimated completion dates for any enla     N/A	rgements or improve	ements of this system	n:
9. When did the company last file a capacity analysis report with t	he DEP?	N/A	
10. If the present system <b>does not</b> meet the requirements of DEP r	ıles:		
a. Attach a description of the plant upgrade necess	sary to meet the DEF	rules.	
b. Have these plans been approved by DEP?			
c. When will construction begin?			
d. Attach plans for funding the required upgrading	<u>.</u>		
e. Is this system under any Consent Order with DI	EP?		
11. Department of Environmental Protection ID #	#137-0077	#137-0403	#37-57-00001
12. Water Management District Consumptive Use Permit#	N/A		
a. Is the system in compliance with the requirement	nts of the CUP?	N/A	
b. If not, what are the utility's plans to gain compli	ance?	\ <del></del>	

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

December 31, 2024

UTILITY NAME: North Florida Commun

North Florida Community Water Systems, Inc.

**SYSTEM NAME / COUNTY:** 

Okaloosa Water System / Okaloosa

#### SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	NO. ACCOUNT NAME PAGE											
101	Utility Plant In Service	W-4(b)	\$ 5,370,047									
	Less: Nonused and Useful Plant (1)		-									
108	Accumulated Depreciation	W-6(b)	(1,469,556)									
110	Accumulated Amortization	F-8	598									
271												
252	252 Advances for Construction F-20											
	Subtotal											
272	Add:  272 Accumulated Amortization of  Contributions in Aid of Construction W-8(a)											
	Subtotal											
114 115	115 Accumulated Amortization of Acquisition Adjustments (2) F-7 Working Capital Allowance (3)											
	Other (Specify):											
-	WATER RATE BASE											
W	WATER OPERATING INCOME W-3											
AC	ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)											

NOTES:

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

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

## WATER OPERATING STATEMENT

ACCT.		REFERENCE PAGE	C	URRENT YEAR
NO.	ACCOUNT NAME	(c)	1	(d)
(a)	(b)	(6)		
	UTILITY OPERATING INCOME	W-9	l <sub>s</sub>	137,28
400	Operating Revenues	W-9	1'-	
469	Less: Guaranteed Revenue and AFPI	" "	1	
	Net Operating Revenues		\$_	137,28
401	Operating Expenses	W-10(a)	\$	119,81
401	Operating Expanses		1	
407	Depreciation Expense	W-6(a)		137,99
403	Less: Amortization of CIAC	W-8(a)		(86,98
	2001			51.0
	Net Depreciation Expense		\$	51,01
406	Amortization of Utility Plant Acquisition Adjustment	F-7	- 1	1.
407	Amortization Expense (Other than CIAC)	F-8	+	
	Taxes Other Than Income		1	6,1
408.10	Utility Regulatory Assessment Fee			1,4
408.11	Property Taxes			1,"
408.12	Payroll Taxes		-	
408.13	Other Taxes and Licenses	_	- 1	
408	Total Taxes Other Than Income		\$_	7,6
409.1	Income Taxes		-	
410.10	Deferred Federal Income Taxes		-	
410.11	Deferred State Income Taxes	_	-1-	
411.10	Provision for Deferred Income Taxes - Credit		- 1	
412.10	Investment Tax Credits Deferred to Future Periods		-1	
412.11	Investment Tax Credits Restored to Operating Income		$\top$	
	Utility Operating Expenses		\$_	178,
	Utility Operating Income		\$_	(41,
	Add Back:	R		
469	Guaranteed Revenue (and AFPI)	. W-9	\$_	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction		-	
120	Total Utility Operating Income		\$_	(41

SYSTEM NAME / COUNTY:

## Okaloosa Water System / Okaloosa

## WATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			T		C	URRENT
NO.	ACCOUNT NAME	YEAR	A	DDITIONS	RETI	REMENTS		YEAR
(a)	(b)	(c)		(d)		(e)		(f)
301	Organization	\$ 3,727	\$		\$		\$	3,727
302	Franchises	1,500					_	1,500
303	Land and Land Rights	32,385					-	32,385
304	Structures and Improvements	728,287			7	y		728,287
305	Collecting and Impounding Reservoirs	0			ļ		-	0
306	Lake, River and Other Intakes	0	_				_	0
307	Wells and Springs	353,029					_	353,029
308	Infiltration Galleries and Tunnels	0	_		-		_	0
309	Supply Mains	4,145					_	4,145
310	Power Generation Equipment	44,468	-				_	44,468
311	Pumping Equipment	0			l .	(40)	_	0
320	Water Treatment Equipment	818	_	4,790		(68)	_	5,540
330	Distribution Reservoirs and Standpipes	668,586	_		_	0	—	668,586
331	Transmission and Distribution Mains	3,465,361	_		_	0	-	3,465,361
333	Services	8,120	l _			0	_	8,120
334	Meters and Meter Installations	21,912	I _	10,150	_	(2,440)	_	29,623
335	Hydrants	476	_	14,859		(51)	-	15,283
336	Backflow Prevention Devices	0	_		_		-	0
339	Other Plant Miscellaneous Equipment	0	_		_		_	0
340	Office Furniture and Equipment	2,400	_		_		-	2,400
341	Transportation Equipment	0	۱ ـ		_		I -	
342	Stores Equipment	0	_		-		-	0
343	Tools, Shop and Garage Equipment	0	۱ ـ		-		l –	0
344	Laboratory Equipment	0	_		-		-	0
345	Power Operated Equipment	0	_		_		-	
346	Communication Equipment	6,434	-	1,158	-		<b> </b> -	7,592
347	Miscellaneous Equipment	0	_		_		_	. 0
348	Other Tangible Plant	 0	_		+-		+	. 0
	TOTAL WATER PLANT	\$ 5,341,649	\$_	30,956	\$	(2,559)	\$=	5,370,047

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

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

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Okaloosa Water System / Okaloosa

WATER UTILITY PLANT MATRIX

		_					_		_	_		_		_	_	_			_			_	_	_		_		_	_		
ú	GENERAL PLANT	(h)	\$	A CONTRACTOR					L. C. W. C. Land				THE PROPERTY OF				A THE STATE OF					2,400	0	0	0	0	0	7,592	0	0	\$ 9,992
TRANSMISSION AND	DISTRIBUTION	(g)	<del>59</del>												985,899	3,465,361	8,120	29,623	15,283	0	0							Wellow ow		SAMPLE AND STREET	\$ 4,186,974
WATER	TREATMENT PLANT	(j)	59			728,287								5,540																大阪かりに 日本	\$ 733,827
SOURCE OF SUPPLY	AND PUMPING PLANT	(e)	\$		32,385		0	0	353,029	0	4,145	44,468.	0											The State of the S	STATE OF THE PARTY				STATE OF STA	SPECIAL SPECIA	\$ 434,028
<del>-</del> .	INTANGIBLE PLANT	(p)	\$ 3,727	1,500						THE STREET							A-Youth Series												A CHARLES OF STREET	O CONTRACTOR	\$ 5,227
	CURRENT	(c)	\$ 3,727	1,500	32,385	728,287	0	0	353,029	0	4,145	44,468	0	5,540	668,586	3,465,361	8,120	29,623	15,283	0	0	2,400	0 "	0	0	0	0	7,592	0	0	\$ 5,370,047
	ACCOUNT NAME	(b)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT
	ACCT. NO.	(a)	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336 1	339	340	341	342	343	344	345	346	347	348	

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

#### BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATIO
		SERVICE	NET	RATE APPLIE
ACCT.		LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d)/c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22	3)	4.55%
330	Distribution Reservoirs and Standpipes	37		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		2.229
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment	15		6.679
341	Transportation Equipment	6		16.679
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%

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

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

North Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

UTILITY NAME:

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

	ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION	WATER ACCU	MULATED DE	PRECIATION	
		BALANCE			TOTAL
ACCT.		AT BEGINNING	2	OTHER	CREDITS
NO.	ACCOUNT NAME	OF YEAR	ACCRUALS	CREDITS *	(d+e)
(a)	(p)	(c)	(p)	(e)	<b>(</b> 2)
500	Cterrate and Invariante	250 001	\$ 72.759	¥	\$ 22.759
100	outletures and improvements	2,677			
305	Collecting and Impounding Reservoirs	<b>⇒</b>			
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	66,685	11,768		11,768
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	355	118		118
310	Power Generation Equipment	15,238	2,223		2,223
311	Pumping Equipment	0	0		0
320	Water Treatment Equipment	22	46		46
330	Distribution Reservoirs and Standpipes	172,978	18,070		18,070
331	Transmission and Distribution Mains	841,758	80,590	2	80,590
333	Services	396	203		203
334	Meters and Meter Installations	1,389	1,345		1,345
335	Hydrants	26	24		24
336	Backflow Prevention Devices	0	0		0
339	Other Plant Miscellaneous Equipment	0	0		0
340	Office Furniture and Equipment	009	160	3	160
341	Transportation Equipment	0			0
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0	0		0
344	Laboratory Equipment	0	0		0
345	Power Operated Equipment	0	0		0
346	Communication Equipment	1,716	289		289
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	0	0		0
TOTAL	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 1,334,120	137,994	0	137,994

<sup>\*</sup> Specify nature of transaction Use () to denote reversal entries.

W-6(a) GROUP

North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024

SYSTEM NAME / COUNTY:

UTILITY NAME:

Okaloosa Water System / Okaloosa

-																			_				_							_	
		BALANCE AT	END OF YEAR	(c+f-j)	(k)	\$ 222,716	0	0	111,453	0	474	17,462	0	0	191,048	922,347	599	294	<u>0</u>	0	0	092	0	0	0	0	0	2,403	0	0	\$ 1,469,556
(CONT'D)		TOTAL	CHARGES	(g-h+i)	(f)	0 \$	0	0	0	0	0	0	0	89	0	0	0	2,440	51	0	0	0	0	0	0	0	0	0	0	0	\$ 2,559
EPRECIATION	COST OF	REMOVAL	AND OTHER	CHARGES	(j)	69	6							0		R. 51															0 \$
UMULATED D			SALVAGE AND	INSURANCE	(h)	54																									0 8
IN WATER ACC			PLANT	RETIRED	(g)	\$								89	0	0	0	2,440	51												\$ 2,559
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)				ACCOUNT NAME	(p)	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION
			ACCT.	NO.	(a)	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	TOTAL V

W-6(b) GROUP

Use ( ) to denote reversal entries.

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

#### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WAT	
Balance first of year		\$3,34	1,227_
Add credits during year:  Contributions received from Capacity,  Main Extension and Customer Connection Charges  Contributions received from Developer or  Contractor Agreements in cash or property	W-8(a) W-8(b)	\$1	3,289
Total Credits		\$1	3,289
Less debits charged during the year Refund of CIAC  (All debits charged during the year must be explained below)	\$ 500.00	\$	500
Total Contributions In Aid of Construction		\$3,35	54,016

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:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

#### WATER CIAC SCHEDULE "A"

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

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

# ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

W-8	(a)
GROUP	

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

## 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

W-8(b)				
GROUP				

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

#### WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
(.,/	Water Sales:			
460	Unmetered Water Revenue			\$
	Metered Water Revenue:			
461.1	Sales to Residential Customers	242	235	129,407
461.2	Sales to Commercial Customers	7	9	4,782
461.3	Sales to Industrial Customers		)	
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	249_	244	\$134,189_
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue	0	0	\$0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	249	244	\$134,189
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowance for	or Funds Prudently Inve	ested or AFPI)	\$
470				
471	110			
472				
473				
474	Other Water Revenues			
	Total Other Water Revenues			
Total Water Operating Revenues				\$137,282

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

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

#### WATER UTILITY EXPENSE ACCOUNT MATRIX

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Other	- 1	102,243	996	
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SYSTEM NAME / COUNTY: Okaloosa Water System / Okaloosa

## WATER UTILITY EXPENSE ACCOUNT MATRIX

.3	.4	.5	.6	.7	.8	
WATER	WATER	TRANSMISSION				
TREATMENT	TREATMENT & DISTRIBUTION DISTRIBUTION CUSTOMER A					
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	GENERAL	
OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	EXPENSE	EXPENSES	
(f)	(g)	(h)	(i)	(j)	(k)	
(4)	(8)	(3)			· · · ·	
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	50.000 contracts		2 (5 (5 (5 (5 (5 (5 (5 (5 (5 (5 (5 (5 (5	891		
				691	1,504	
					1,00.	
\$ 33,810	\$ 4,206	\$ 0	\$ 40,376	\$ 6,107	\$ 27,894	

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