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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

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2025

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EXECUTIVE SUMMARY

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

CERTIFICATION OF ANNUAL REPORT

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

YES	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

YES	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

YES	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>

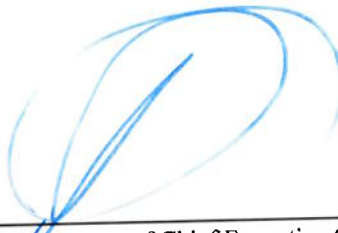
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.

YES	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>

4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified

1.	2.	3.	4.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>



(Signature of Chief Executive Officer of the utility) *

1.	2.	3.	4.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(Signature of Chief Financial Officer of the utility) *

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

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

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

**Company: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.
For the Year Ended December 31, 2025**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ _____	\$ _____	\$ _____
Total Metered Sales (461.1 - 461.5)	1,683,000	1,683,000	-
Total Fire Protection Revenue (462.1 - 462.2)	41,153	41,153	_____
Other Sales to Public Authorities (464)	_____	_____	_____
Sales to Irrigation Customers (465)	38,175	38,175	_____
Sales for Resale (466)	_____	_____	_____
Interdepartmental Sales (467)	_____	_____	_____
Total Other Water Revenues (469 - 474)	72,117	72,117	-
Total Water Operating Revenue	\$ 1,834,445	\$ 1,834,445	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	_____	_____	_____
Net Water Operating Revenues	\$ 1,834,445	\$ 1,834,445	\$ -

Explanations:

Instructions:

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

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

Company: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.
For the Year Ended December 31, 2025

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$ _____	\$ _____	\$ _____
Total Measured Revenues (522.1 - 522.5)	427,035	427,035	-
Revenues from Public Authorities (523)	_____	_____	_____
Revenues from Other Systems (524)	_____	_____	_____
Interdepartmental Revenues (525)	_____	_____	_____
Total Other Wastewater Revenues (530 - 536)	_____	_____	_____
Reclaimed Water Sales (540.1 - 544)	_____	_____	_____
Total Wastewater Operating Revenue	\$ 427,035	\$ 427,035	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
Net Wastewater Operating Revenues	\$ 427,035	\$ 427,035	\$ -

Explanations:

Instructions:

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

ANNUAL REPORT OF

YEAR OF REPORT
December 31, 2025

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

County Alachua, Duval, Franklin, Leon, Okaloosa

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

4939 Cross Bayou Blvd
New Port Richey, FL 34652

Telephone (727) 848-8292

E Mail Address trendell@uswatercorp.net

WEB Site www.mywaterservice.com

Sunshine State One-Call of Florida, Inc Member Number 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 Main St
New Port Richey, FL 34652

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

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

Individual Partnership Sub S Corporation 1120 Corporation

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

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2025
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COMPANY PROFILE

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

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

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

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

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

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

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

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

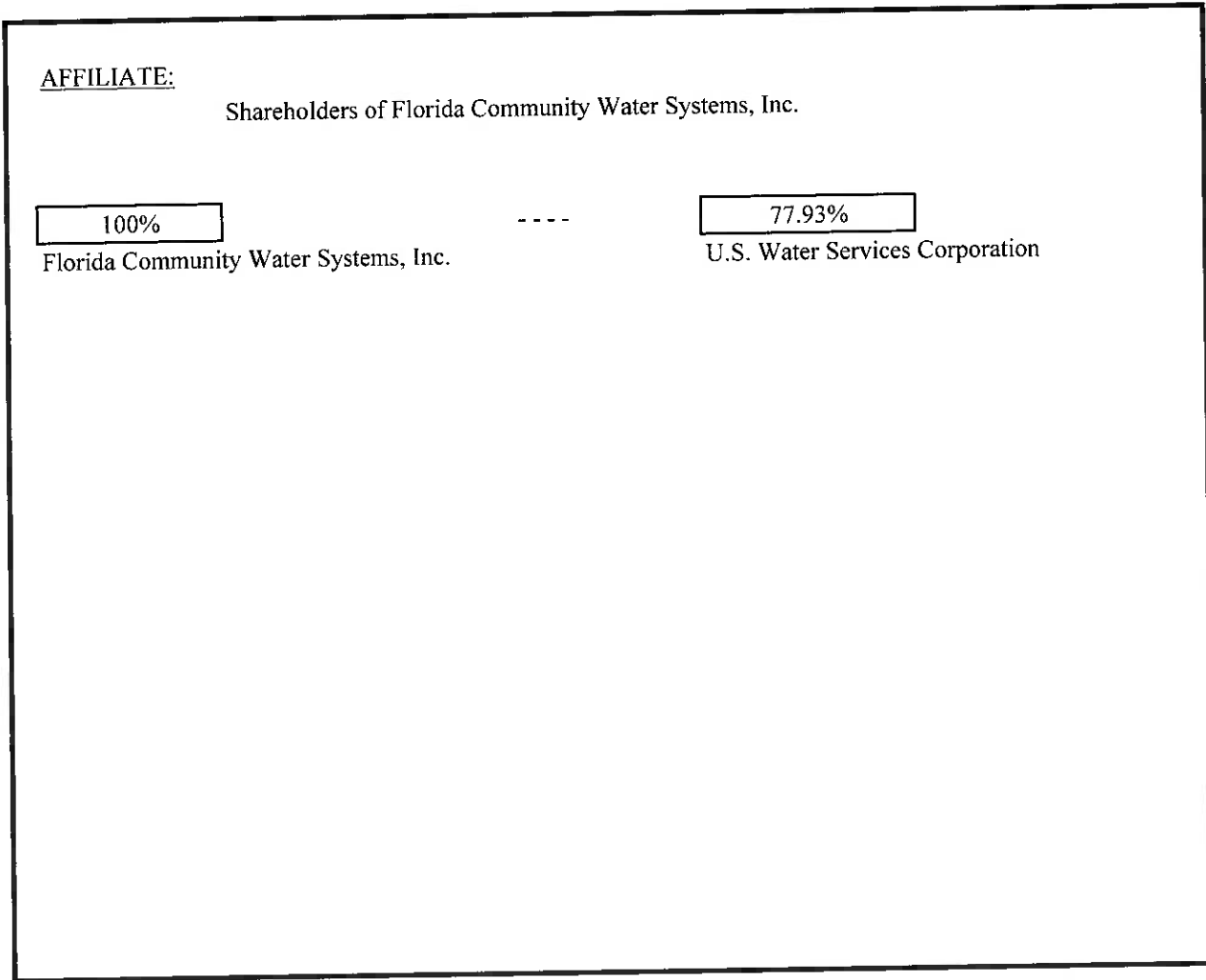
UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2025
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PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/25

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



UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT
December 31, 2025

COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Gary Deremer	President	20%	\$ 74,355

COMPENSATION OF DIRECTORS

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Gary Deremer	President	1 - Annual	\$ 0

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2025
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AFFILIATION OF OFFICERS AND DIRECTORS

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

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

FINANCIAL SECTION

YEAR OF REPORT
December 31, 2025

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 15,661,294	\$ 16,579,199
108-110	Less: Accumulated Depreciation and Amortization	F-8	(6,502,688)	(6,805,616)
Net Plant			\$ 9,158,606	\$ 9,773,583
114-115	Utility Plant Acquisition adjustment (Net)	F-7	(1,624,921)	(1,543,518)
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 7,533,685	\$ 8,230,064
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ 0	\$ 0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 0	\$ 0
123	Investment in Associated Companies	F-10	0	0
124	Utility Investments	F-10	0	0
125	Other Investments	F-10	0	0
126-127	Special Funds	F-10	0	0
Total Other Property & Investments			\$ 0	\$ 0
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 346,452	\$ 76,168
132	Special Deposits	F-9	0	0
133	Other Special Deposits	F-9	0	0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	222,550	287,358
145	Accounts Receivable from Associated Companies	F-12	0	0
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments		23,773	27,688
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 592,776	\$ 391,213

* Not Applicable for Class B Utilities

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT
December 31, 2025

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____ 0
182	Extraordinary Property Losses	F-13	_____	_____
183	Preliminary Survey & Investigation Charges		_____	_____
184	Clearing Accounts		_____	_____
185 *	Temporary Facilities		_____	_____
186	Miscellaneous Deferred Debits	F-14	44,011	80,463
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		_____	_____
	Total Deferred Debits		\$ align="right">44,011	\$ align="right">80,463
	TOTAL ASSETS AND OTHER DEBITS		\$ align="right"> <u>8,170,472</u>	\$ align="right"> <u>8,701,741</u>

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 1,375,700	\$ 1,375,700
204	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		1,400,308	1,400,308
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	1,498,994	1,673,368
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 4,275,001	\$ 4,449,375
LONG TERM DEBT				
221	Bonds	F-15		0
222 *	Reacquired Bonds			0
223	Advances from Associated Companies	F-17		0
224	Other Long Term Debt	F-17		0
Total Long Term Debt			\$ 0	\$ 0
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		81,546	230,296
232	Notes Payable	F-18	0	0
233	Accounts Payable to Associated Companies	F-18	0	0
234	Notes Payable to Associated Companies	F-18	0	0
235	Customer Deposits		67,359	80,903
236	Accrued Taxes	W/S-3	(6,703)	
237	Accrued Interest	F-19	0	0
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	342,586	342,740
Total Current & Accrued Liabilities			\$ 484,788	\$ 653,939

* Not Applicable for Class B Utilities

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT
December 31, 2025

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ 0
252	Advances For Construction	F-20	_____	_____ 0
253	Other Deferred Credits	F-21	_____	_____ 0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ <u>_____ 0</u>	\$ <u>_____ 0</u>
OPERATING RESERVES				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ <u>_____ 0</u>	\$ <u>_____ 0</u>
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 4,993,322	\$ 5,315,589
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,582,639	1,717,162
Total Net CIAC			\$ <u>3,410,683</u>	\$ <u>3,598,427</u>
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ <u>_____ 0</u>	\$ <u>_____ 0</u>
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ <u>8,170,472</u>	\$ <u>8,701,741</u>

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT
December 31, 2025

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 2,216,128	\$ 2,261,480
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	27,976	29,010
Net Operating Revenues			\$ 2,188,152	\$ 2,232,470
401	Operating Expenses	F-3(b)	\$ 1,484,763	\$ 1,554,345
403	Depreciation Expense:	F-3(b)	\$ 415,045	\$ 484,918
	Less: Amortization of CIAC	F-22	(124,709)	(133,311)
Net Depreciation Expense			\$ 290,336	\$ 351,607
406	Amortization of Utility Plant Acquisition Adjustm	F-3(b)	(81,402)	(82,614)
407	Amortization Expense (Other than CIAC)	F-3(b)	4,094	10,446
408	Taxes Other Than Income	W/S-3	155,419	177,803
409	Current Income Taxes	W/S-3		0
410.1	Deferred Federal Income Taxes	W/S-3		0
410.1	Deferred State Income Taxes	W/S-3		0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3		0
412.1	Investment Tax Credits Deferred to Future Period	W/S-3		0
412.1	Investment Tax Credits Restored to Operating Inc	W/S-3		0
Utility Operating Expenses			\$ 1,853,210	\$ 2,011,586
Net Utility Operating Income			\$ 334,942	\$ 220,884
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	27,976	29,010
413	Income From Utility Plant Leased to Others			0
414	Gains (losses) From Disposition of Utility Property			0
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 362,918	\$ 249,894

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYST

YEAR OF REPORT December 31, 2025
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COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>1,834,445</u> 29,010	\$ <u>427,035</u> 0	\$ _____
\$ <u>1,805,435</u>	\$ <u>427,035</u>	\$ <u>0</u>
\$ 1,123,647	\$ 430,698	\$ _____
<u>404,181</u> (134,087)	<u>80,737</u> 776	_____
\$ <u>270,093</u>	\$ <u>81,513</u>	\$ <u>0</u>
<u>(79,620)</u> 10,446 151,330 0 0 0 0 0 0	<u>(2,994)</u> 26,473 0 0 0 0 0 0	_____ _____ _____ _____ _____ _____ _____ _____
\$ <u>1,475,896</u>	\$ <u>535,690</u>	\$ <u>0</u>
\$ <u>329,539</u>	\$ <u>(108,655)</u>	\$ <u>0</u>
<u>29,010</u> 0 0 0	<u>0</u> 0 0 0	_____ _____ _____ _____
\$ <u><u>358,549</u></u>	\$ <u><u>(108,655)</u></u>	\$ <u><u>0</u></u>

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT
December 31, 2025

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 362,918	\$ 249,894
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ 0	\$ 0
TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$ _____	\$ _____
409.2	Income Taxes		_____	_____
410.2	Provision for Deferred Income Taxes		_____	_____
411.2	Provision for Deferred Income Taxes - Credit		_____	_____
412.2	Investment Tax Credits - Net		_____	_____
412.3	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ 0	\$ 0
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 966	\$ 738
428	Amortization of Debt Discount & Expense	F-13	_____	0
429	Amortization of Premium on Debt	F-13	_____	0
Total Interest Expense			\$ 966	\$ 738
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
NET INCOME			\$ 361,952	\$ 249,156

Explain Extraordinary Income:

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT
December 31, 2025

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 14,842,300	\$ 1,591,005
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	(5,965,450)	(840,166)
110	Accumulated Amortization	F-8	0	0
271	Contributions in Aid of Construction	F-22	(5,255,672)	(59,917)
252	Advances for Construction	F-20		
Subtotal			\$ 3,621,178	\$ 690,921
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	1,682,299	34,863
Subtotal			\$ 5,303,477	\$ 725,784
114	Plus or Minus: Acquisition Adjustments (2)	F-7	(1,587,138)	(114,852)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	1,316,297	110,431
	Working Capital Allowance (3)		140,456	53,837
	Other (Specify): _____ _____ _____			
RATE BASE			\$ 5,173,091	\$ 775,200
NET UTILITY OPERATING INCOME			\$ 329,539	\$ (108,655)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			6.37%	-14.02%

NOTES :

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

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 4,449,375	93.46%	8.60%	8.04%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	311,198	6.54%	2.00%	0.13%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
Total	\$ 4,760,573	100.00%		8.17%

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

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

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	<u>7.17% +(1.337/Equity Ratio)</u>
Commission order approving Return on Equity:	<u>PSC-2025-0213-PAA-WS</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 4,449,375	\$	\$	\$	\$	\$ 4,449,375
Preferred Stock						0
Long Term Debt						0
Customer Deposits	311,198					311,198
Tax Credits - Zero Cost						0
Tax Credits - Weighted Cost						0
Deferred Inc. Taxes						0
Other (Explain)						0
Total	\$ 4,760,573	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,760,573

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts Utility Plant In Service	\$ 14,842,300	\$ 1,591,005	\$ _____	\$ 16,433,305
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	1,300	_____	_____	1,300
106	Completed Construction Not Classified	_____	_____	_____	0
	Total Utility Plant	<u>\$ 14,988,194</u>	<u>\$ 1,591,005</u>	<u>\$ 0</u>	<u>\$ 16,579,199</u>

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

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

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ (1,587,138)	\$ (114,852)	\$ _____	\$ (1,701,990)
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	Total Plant Acquisition Adjustments	<u>\$ (1,587,138)</u>	<u>\$ (114,852)</u>	<u>\$ 0</u>	<u>\$ (1,701,990)</u>
115	Accumulated Amortization	\$ 1,316,297	\$ 110,431	\$ _____	\$ 1,426,727
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	Total Accumulated Amortization	<u>\$ 1,316,297</u>	<u>\$ 110,431</u>	<u>\$ 0</u>	<u>\$ 1,426,727</u>
	Net Acquisition Adjustments	<u>\$ (270,841)</u>	<u>\$ (4,422)</u>	<u>\$ 0</u>	<u>\$ (275,263)</u>

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 5,653,566	\$ 817,304	\$	\$ 6,470,870
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 405,651	\$ 44,449	\$	\$ 450,100
Account 108.2 (2)				0
Account 108.3 (2)				0
Other Accounts (specify):				0
				0
Salvage				0
Other Credits (Specify):				0
				0
Total Credits	\$ 405,651	\$ 44,449	\$ 0	\$ 450,100
Debits during year:				
Book cost of plant retired	112,732	37,599		150,331
Cost of Removal				0
Other Debits (specify):				0
				0
Total Debits	\$ 112,732	\$ 37,599	\$ 0	\$ 150,331
Balance end of year	\$ 5,946,484	\$ 824,154	\$ 0	\$ 6,770,639
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ 17,734	15,225	\$	\$ 32,959
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$ 1,232	787	\$	\$ 2,019
Other Accounts (specify):				0
				0
Total credits	\$ 1,232	787	\$ 0	\$ 2,019
Debits during year:				
Book cost of plant retired				0
Other debits (specify):				0
				0
Total Debits	\$		\$ 0	\$ 0
Balance end of year	\$ 18,966	\$ 16,012	\$ 0	\$ 34,978

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
Misc - including Sunny Hills and Gator	\$ _____	666	\$ _____ 925
_____	_____	766	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____ 0		\$ _____ 925

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.
Other Items may be grouped by classes of property.

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

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

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

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water & Wastewater	\$ 329,677	
Other		
Total Customer Accounts Receivable		\$ 329,677
OTHER ACCOUNTS RECEIVABLE (Account 142):		
Affiliated Company	\$ _____	

Total Other Accounts Receivable		\$ 0
NOTES RECEIVABLE (Account 144).		
_____	\$ _____	

Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 329,677
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$ _____	
Add: Provision for uncollectibles for current year	\$ (42,319)	
Collection of accounts previously written off		
Utility Accounts		
Others		

Total Additions		\$ (42,319)
Deduct accounts written off during year:		
Utility Accounts		
Others		

Total accounts written off		\$ 0
Balance end of year		\$ (42,319)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 287,358

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

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

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146

Report each note receivable from associated companies separately.

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

MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

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

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

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
	\$ 925	\$ 3,052
Total Deferred Rate Case Expense	<u>\$ 925</u>	<u>\$ 3,052</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
	\$	\$
Total Other Deferred Debits	<u>\$ 0</u>	<u>\$ 0</u>
REGULATORY ASSETS (Class A Utilities: Account 186.3):		
186.10 - Hydro Tank Recoating	\$ 851	\$ (425)
186.5 - Red Shed	3,078	5,387
186.7 - Leak Detection	2,840	10,650
186.8 - Storm Damage Debby	3,677	14,402
186.9 - Hydro Tank Recoat Well #1		47,397
Total Regulatory Assets	<u>\$ 10,446</u>	<u>\$ 77,411</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	<u>\$ 11,370</u>	<u>\$ 80,463</u>

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**CAPITAL STOCK
ACCOUNTS 201 AND 204***

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

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

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

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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STATEMENT OF RETAINED EARNINGS

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 1,499,211
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ 0
	Debits: _____	\$ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ 249,156
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	(75,000)
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ (75,000)
215	Year end Balance	\$ 1,673,368
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ 0
	Total Retained Earnings	\$ 1,673,368
Notes to Statement of Retained Earnings:		

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

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

**OTHER LONG-TERM DEBT
ACCOUNT 224**

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

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**NOTES PAYABLE
ACCOUNTS 232 AND 234**

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

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

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

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UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237.1	\$ _____		\$ _____	\$ _____	\$ _____
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____	427	\$ 738	\$ 738	\$ _____
Customer Deposits	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237.2	\$ _____		\$ 738	\$ 738	\$ _____
Total Account 237 (1)	\$ _____		\$ 738	\$ 738	\$ _____
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 738		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ 738		

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

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UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
241.2 · Accounting Fees Accrued	\$ 4,250
241.4 · Accr Gen Liability Ins	0
241.5 · Accr PSC Reg Fees	57,689
241.6 · Accr'd Officer Salaries	277,250
241.7 · Leon County Water Tax	2,777
241.8 · Duval County Tax	774
Total Miscellaneous Current and Accrued Liabilities	\$ 342,740

ADVANCES FOR CONSTRUCTION
ACCOUNT 252

NAME OF PAYOR *	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (c)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
	\$ 0		\$ 0		\$ 0
Total	\$ 0		\$ 0	\$ 0	\$ 0

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**OTHER DEFERRED CREDITS
ACCOUNT 253**

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>(4,944,745)</u>	\$ <u>(48,577)</u>	\$ _____	\$ <u>(4,993,322)</u>
Add credits during year:	\$ <u>(315,639)</u>	\$ <u>(11,340)</u>	\$ _____	\$ <u>(326,979)</u>
Less debit charged during the year	\$ <u>4,712</u>	\$ <u>0</u>	\$ _____	\$ <u>4,712</u>
Total Contribution In Aid of Construction	\$ <u>(5,255,672)</u>	\$ <u>(59,917)</u>	\$ <u>0</u>	\$ <u>(5,315,589)</u>

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

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>1,548,212</u>	\$ <u>34,427</u>	\$ _____	\$ <u>1,582,639</u>
Debits during the year:	\$ <u>134,087</u>	\$ <u>436</u>	\$ _____	\$ <u>134,523</u>
Credits during the year	\$ _____	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>1,682,299</u>	\$ <u>34,863</u>	\$ <u>0</u>	\$ <u>1,717,162</u>

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

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

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 249,156
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		\$ <u>249,156</u>
Computation of tax :		
N/A		

**WATER
OPERATION
SECTION**

UTILITY NAME: 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	CERTIFICATE NUMBER	GROUP NUMBER
Duval water system / Duval	641-W	1
Gator water system / Alachua	555-W	1
Lake Talquin water system / Leon	678-W	1
Okaloosa water system / Okaloosa	676-W	1
Seminole water system / Leon	672-W	1
Sunny Hills water system / Washington	501-W	1

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Uniform Consolidated / Alachua, Brevard, Duval, Leon, Okaloosa, Washington

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)	\$ 14,842,300
	Less:		
	Nonused and Useful Plant (1)		-
108	Accumulated Depreciation	W-6(b)	(5,946,484)
110	Accumulated Amortization	F-8	18,966
271	Contributions in Aid of Construction	W-7	(5,255,672)
252	Advances for Construction	F-20	
Subtotal			\$ 3,659,110
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 1,682,299
Subtotal			\$ 5,341,409
114	Plus or Minus: Acquisition Adjustments (2)	F-7	(1,587,138)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	1,316,297
	Working Capital Allowance (3)		140,456
	Other (Specify):		
WATER RATE BASE			\$ 5,211,023
WATER OPERATING INCOME		W-3	\$ 345,340
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>6.63%</u>

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

GROUP __1__

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Uniform Consolidated / Alachua, Brevard, Duval, Leon, Okaloosa, Washington

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 1,834,445
469	Less: Guaranteed Revenue and AFPI	W-9	(29,010)
	Net Operating Revenues		\$ 1,863,456
401	Operating Expenses	W-10(a)	\$ 1,123,647
403	Depreciation Expense	W-6(a)	405,651
	Less: Amortization of CIAC	W-8(a)	(134,087)
	Net Depreciation Expense		\$ 271,563
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(40,102)
407	Amortization Expense (Other than CIAC)	F-8	11,678
408 10	Taxes Other Than Income Utility Regulatory Assessment Fee		82,457
408 11	Property Taxes		68,873
408 12	Payroll Taxes		
408 13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 151,330
409.1	Income Taxes		
410 10	Deferred Federal Income Taxes		
410 11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 1,518,116
	Utility Operating Income		\$ 345,340
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 345,340

YEAR OF REPORT
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :

Uniform Consolidated / Alachua, Brevard, Duval, Leon, Okaloosa, Washington

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 37,337	\$	\$	\$ 37,337
302	Franchises	11,948			11,948
303	Land and Land Rights	56,487			56,487
304	Structures and Improvements	1,477,984	6,876		1,484,861
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	866,997			866,997
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	110,499	704	0	111,203
310	Power Generation Equipment	416,563	70,916	(19,377)	468,102
311	Pumping Equipment	709,063	54,370	(30,021)	733,412
320	Water Treatment Equipment	363,290	49,174	(7,307)	405,158
330	Distribution Reservoirs and Standpipes	1,738,331	27,013	(8,178)	1,757,166
331	Transmission and Distribution Mains	6,709,520	186,571	(663)	6,895,428
333	Services	878,683	344,616	0	1,223,298
334	Meters and Meter Installations	465,854	100,334	(41,876)	524,311
335	Hydrants	108,617	7,080	(5,310)	110,387
336	Backflow Prevention Devices	7,613			7,613
339	Other Plant Miscellaneous Equipment	23,133			23,133
340	Office Furniture and Equipment	22,160			22,160
341	Transportation Equipment	0			0
342	Stores Equipment	201	0		201
343	Tools, Shop and Garage Equipment	14,265	5,684		19,949
344	Laboratory Equipment	3,387	0		3,387
345	Power Operated Equipment	3,211	0		3,211
346	Communication Equipment	19,927	15,188		35,115
347	Miscellaneous Equipment	8,304	2,406		10,709
348	Other Tangible Plant	30,726	0		30,726
TOTAL WATER PLANT		\$ 14,084,100	\$ 870,932	\$ (112,732)	\$ 14,842,300

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

W-4(a)
GROUP 1

YEAR OF REPORT
December 31, 2025

North Florida Community Water Systems, Inc.

Uniform Consolidated / Alachua, Brevard, Duval, Leon, Okaloosa, Washington

UTILITY NAME:

SYSTEM NAME / COUNTY :

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 37,337	\$ 37,337				
302	Franchises	11,948	11,948				
303	Land and Land Rights	56,487		56,487			
304	Structures and Improvements	1,484,861			1,484,861		
305	Collecting and Impounding Reservoirs	0		0			
306	Lake, River and Other Intakes	0		0			
307	Wells and Springs	866,997		866,997			
308	Infiltration Galleries and Tunnels	0		0			
309	Supply Mains	111,203		111,203			
310	Power Generation Equipment	468,102		468,102			
311	Pumping Equipment	733,412		733,412			
320	Water Treatment Equipment	405,158			405,158		
330	Distribution Reservoirs and Standpipes	1,757,166				1,757,166	
331	Transmission and Distribution Mains	6,895,428				6,895,428	
333	Services	1,223,298				1,223,298	
334	Meters and Meter Installations	524,311				524,311	
335	Hydrants	110,387				110,387	
336	Backflow Prevention Devices	7,613				7,613	
339	Other Plant Miscellaneous Equipment	23,133				23,133	
340	Office Furniture and Equipment	22,160					22,160
341	Transportation Equipment	0					0
342	Stores Equipment	201					201
343	Tools, Shop and Garage Equipment	19,949					19,949
344	Laboratory Equipment	3,387					3,387
345	Power Operated Equipment	3,211					3,211
346	Communication Equipment	35,115					35,115
347	Miscellaneous Equipment	10,709					10,709
348	Other Tangible Plant	30,726					30,726
	TOTAL WATER PLANT	\$ 14,842,300	\$ 49,284	\$ 2,236,202	\$ 1,890,018	\$ 10,541,336	\$ 125,460

GROUP 1

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2025
--

SYSTEM NAME / COUNTY : Uniform Consolidated / Alachua, Brevard, Duval, Leon, Okaloosa, Washington

BASIS FOR WATER DEPRECIATION CHARGES

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

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

YEAR OF REPORT
December 31, 2025

North Florida Community Water Systems, Inc.

UTILITY NAME:

Uniform Consolidated / Alachua, Brevard, Duval, Leon, Okaloosa, Washington

SYSTEM NAME / COUNTY :

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 651,724	\$ 40,160		\$ 40,160
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	454,563	22,408		22,408
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	31,668	3,377		3,377
310	Power Generation Equipment	219,011	23,505		23,505
311	Pumping Equipment	426,894	36,955		36,955
320	Water Treatment Equipment	62,916	17,140		17,140
330	Distribution Reservoirs and Standpipes	705,348	47,902		47,902
331	Transmission and Distribution Mains	2,538,903	159,241		159,241
333	Services	258,297	22,710		22,710
334	Meters and Meter Installations	163,088	25,709		25,709
335	Hydrants	31,881	2,484		2,484
336	Backflow Prevention Devices	2,765	713		713
339	Other Plant Miscellaneous Equipment	14,243	904		904
340	Office Furniture and Equipment	20,542	146		146
341	Transportation Equipment	4,380	(704)		(704)
342	Stores Equipment	198	0		0
343	Tools, Shop and Garage Equipment	7,111	898		898
344	Laboratory Equipment	3,387	0		0
345	Power Operated Equipment	3,174	35		35
346	Communication Equipment	14,690	1,917		1,917
347	Miscellaneous Equipment	8,120	30		30
348	Other Tangible Plant	30,663	122		122
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 5,653,566	405,651	0	405,651

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

W-6(a)
GROUP 1

YEAR OF REPORT
December 31, 2025

North Florida Community Water Systems, Inc.

Uniform Consolidated / Alachua, Brevard, Duval, Leon, Okaloosa, Washington

UTILITY NAME:

SYSTEM NAME / COUNTY :

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$	\$ 691,884
305	Collecting and Impounding Reservoirs					0
306	Lake, River and Other Intakes					0
307	Wells and Springs					476,970
308	Infiltration Galleries and Tunnels					0
309	Supply Mains	0				35,045
310	Power Generation Equipment	(19,377)			(19,377)	223,139
311	Pumping Equipment	(30,021)			(30,021)	433,828
320	Water Treatment Equipment	(7,307)			(7,307)	72,749
330	Distribution Reservoirs and Standpipes	(8,178)			(8,178)	745,072
331	Transmission and Distribution Mains	(663)			(663)	2,697,481
333	Services	0			0	281,007
334	Meters and Meter Installations	(41,876)			(41,876)	146,921
335	Hydrants	(5,310)			(5,310)	29,055
336	Backflow Prevention Devices	0			0	3,477
339	Other Plant Miscellaneous Equipment	0			0	15,148
340	Office Furniture and Equipment	0			0	20,688
341	Transportation Equipment	0			0	3,675
342	Stores Equipment	0			0	199
343	Tools, Shop and Garage Equipment	0			0	8,009
344	Laboratory Equipment	0			0	3,387
345	Power Operated Equipment	0			0	3,209
346	Communication Equipment	0			0	16,607
347	Miscellaneous Equipment	0			0	8,150
348	Other Tangible Plant	0			0	30,785
TOTAL WATER ACCUMULATED DEPRECIATION						\$ 5,946,484

W-6(b)
GROUP 1

Use () to denote reversal entries.

YEAR OF REPORT December 31, 2025
--

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Uniform Consolidated / Alachua, Brevard, Duval, Leon, Okaloosa, Washington

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>4,944,745</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>315,639</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>315,639</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>4,712</u>
Total Contributions In Aid of Construction		\$ <u>5,255,672</u>

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

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

Two Refunds to Developers

YEAR OF REPORT December 31, 2025
--

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: Uniform Consolidated / Alachua, Brevard, Duval, Leon, Okaloosa, Washington

WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Meter Installation	6	\$ 75.00	\$ 450
Meter Installation	130	\$ 210.00	27,300
Meter Installation	3	\$ 353.00	1,059
Main Extension	130	\$ 446.00	57,980
Plant Capacity	130	\$ 700.00	91,000
Service Installation	131	\$ 1,000.00	131,000
Tap Fee	1	\$ 1,500.00	1,500
Tap Fee	2	\$ 2,000.00	4,000
Plant Capacity	3	\$ 450.00	1,350
			0
Total Credits			\$ 315,639

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 1,548,212
Debits during the year:	
Accruals charged to Account 272	\$ 134,087
Other debits (specify):	
_____	_____
_____	_____
Total debits	\$ 134,087
Credits during the year (specify):	
_____	\$ _____
_____	_____
Total credits	\$ 0
Balance end of year	\$ 1,682,299

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2025

SYSTEM NAME / COUNTY: Uniform Consolidated / Alachua, Brevard, Duval, Leon, Okaloosa, Washington

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

YEAR OF REPORT
December 31, 2025

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Uniform Consolidated / Alachua, Brevard, Duval, Leon, Okaloosa, Washington

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	2,337		1,519,520
461.2	Sales to Commercial Customers	86 #	56	163,481
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		2,423	56	\$ 1,683,000
462.1	Fire Protection Revenue Public Fire Protection			
462.2	Private Fire Protection			41,153
Total Fire Protection Revenue		0	0	\$ 41,153
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			38,175
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		2,423	56	\$ 1,762,328
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ 29,010
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			43,107
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 72,117
Total Water Operating Revenues				\$ 1,834,445

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

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Uniform Consolidated / Alachua, Brevard, Duval, Leon, Okaloosa, Washington

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	61,209		
604	Employee Pensions and Benefits	0		
610	Purchased Water	52,010	52,010	
615	Purchased Power	78,723	78,723	
616	Fuel for Power Production	0		
618	Chemicals	14,119	14,119	
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	2,790		
633	Contractual Services - Legal	271		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	10,124	10,124	
636	Contractual Services - Other	876,939	8,545	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	10,839		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	925		
667	Regulatory Commission Exp -Other	0		
668	Water Resource Conservation Exp.	253		
670	Bad Debt Expense	0		
675	Miscellaneous Expenses	15,445		
Total Water Utility Expenses		\$ 1,123,647	\$ 163,521	\$ 0

W-10(a)

GROUP 1

YEAR OF REPORT December 31, 2025
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UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Uniform Consolidated / Alachua, Brevard, Duval, Leon, Okaloosa, Washington

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	61,209
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	2,790
_____	_____	_____	_____	_____	271
_____	_____	_____	_____	_____	_____
289,991	36,079	_____	346,308	44,734	151,284
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	10,839
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	925
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	253	_____
_____	_____	_____	_____	_____	15,445
\$ 289,991	\$ 36,079	\$ 0	\$ 346,308	\$ 44,986	\$ 242,762

YEAR OF REPORT
December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Duval Water System / Duval

PUMPING AND PURCHASED WATER STATISTICS

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

If water is purchased for resale, indicate the following:

Vendor JEA

Point of delivery _____

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

SOURCE OF SUPPLY

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

W-11

GROUP _____

SYSTEM _____

YEAR OF REPORT
December 31, 2024

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

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Duval Water System / Duval

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER 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		
Total Water System Meter Equivalents				<u>261</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation:

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Duval Water System / Duval

OTHER WATER SYSTEM INFORMATION

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

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

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

GROUP _____
SYSTEM _____

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Gator Water System / Alachua

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		2,077	50	2,027	1,263
February		1,895	68	1,827	1,291
March		2,043	110	1,933	1,291
April		2,096	210	1,886	1,334
May		2,064	28	2,036	1,455
June		2,334	280	2,054	1,451
July		2,059	37	2,023	1,454
August		1,928	0	1,928	1,361
September		2,161	501	1,660	1,387
October		1,935	275	1,660	1,343
November		2,052	25	2,027	1,369
December		2,052	275	1,777	1,243
Total 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	150 GPM	_____	Ground
Well #2	250 GPM	_____	Ground
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

YEAR OF REPORT
December 31, 2024

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):	<u>105,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Well meter</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Chlorination</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: _____
FILTRATION	
Type and size of area: <u>N/A</u>	
Pressure (in square feet): _____	Manufacturer: _____
Gravity (in GPM/square feet): _____	Manufacturer: _____

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Gator Water System / Alachua

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation:

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Gator Water System / Alachua

OTHER WATER SYSTEM INFORMATION

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

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

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

GROUP _____
SYSTEM _____

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Lake Talquin Water System / Leon

PUMPING AND PURCHASED WATER STATISTICS

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

If water is purchased for resale, indicate the following:

Vendor _____
Point of delivery _____

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

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY 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		Ground

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GROUP _____
SYSTEM _____

YEAR OF REPORT
December 31, 2024

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):	231,840
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Well meter
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Chlorination
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon):	N/A
Manufacturer:	
FILTRATION	
Type and size of area:	N/A
Pressure (in square feet):	
Manufacturer:	
Gravity (in GPM/square feet):	
Manufacturer:	

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 NUMBER 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		
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:

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: Lake Talquin Water System / Leon

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve. 250

2. Maximum number of ERCs * which can be served 250

3. Present system connection capacity (in ERCs *) using existing lines. 242

4. Future connection capacity (in ERCs *) upon service area buildout. 250

5. Estimated annual increase in ERCs * 1

6. Is the utility required to have fire flow capacity?
If so, how much capacity is required? No

7. Attach a description of the fire fighting facilities.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:
N/A

9. When did the company last file a capacity analysis report with the DEP? N/A

10. If the present system **does not** meet the requirements of DEP rules:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP? _____
- c. When will construction begin? _____
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? _____

11. Department of Environmental Protection ID # #137-0077 #137-0403 #37-57-00001

12. Water Management District Consumptive Use Permit # N/A

- a. Is the system in compliance with the requirements of the CUP? N/A
- b. If not, what are the utility's plans to gain compliance? _____

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

GROUP _____
SYSTEM _____

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Okaloosa Water System / Okaloosa

PUMPING AND PURCHASED WATER STATISTICS

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

If water is purchased for resale, indicate the following:

Vendor _____
Point of delivery _____

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

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	300 GPM		Ground
Well #2	300 GPM		Ground

YEAR OF REPORT
December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: Okaloosa Water System / Okaloosa

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	252,000
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Well meter
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Chlorination
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon) N/A	Manufacturer: _____
FILTRATION	
Type and size of area: N/A	
Pressure (in square feet): _____	Manufacturer: _____
Gravity (in GPM/square feet): _____	Manufacturer: _____

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Okaloosa Water System / Okaloosa

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Okaloosa Water System / Okaloosa

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve. 720

2. Maximum number of ERCs * which can be served. 720

3. Present system connection capacity (in ERCs *) using existing lines. 244.5

4. Future connection capacity (in ERCs *) upon service area buildout. 720

5. Estimated annual increase in ERCs *. 1

6. Is the utility required to have fire flow capacity? Yes
 If so, how much capacity is required? 500 gpm

7. Attach a description of the fire fighting facilities.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:
N/A

9. When did the company last file a capacity analysis report with the DEP? N/A

10. If the present system **does not** meet the requirements of DEP rules:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP? _____
- c. When will construction begin? _____
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? _____

11. Department of Environmental Protection ID # 146-4068

12. Water Management District Consumptive Use Permit # 7062-2

- a. Is the system in compliance with the requirements of the CUP? Yes
- b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Seminole Water System / Leon

PUMPING AND PURCHASED WATER STATISTICS

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

If water is purchased for resale, indicate the following:

Vendor _____
Point of delivery _____

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

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
BREWSTERS	125 GPM	180,000 GPD	DEEP WELL
BUCKLAKE	110 GPM	158,400 GPD	DEEP WELL
MEADOW HILLS	110 GPM	158,400 GPD	DEEP WELL
NORTH LAKE MEADOWS	110 GPM	158,400 GPD	DEEP WELL
PLANTATION ESTATES	440 GPM	633,000 GPD	DEEP WELL
SEDGEFIELD	160 GPM	230,400 GPD	DEEP WELL

UTILITY NAME: Seminole Waterworks, Inc.

YEAR OF REPORT
December 31, 2022

SYSTEM NAME / COUNTY : North Lake Meadows

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>80,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>WELL HEAD</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>CHLORINATION</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon):	Manufacturer: _____
FILTRATION	
Type and size of area:	
Pressure (in square feet):	Manufacturer: _____
Gravity (in GPM/square feet):	Manufacturer: _____

YEAR OF REPORT
December 31, 2022

UTILITY NAME: Seminole Waterworks, Inc.

SYSTEM NAME / COUNTY : Plantation Estates / Leon

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>140,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>WELL HEAD</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>CHLORINATION</u>
LIME TREATMENT	
Unit rating (i.e.. GPM, pounds per gallon):	Manufacturer: _____
FILTRATION	
Type and size of area:	
Pressure (in square feet):	Manufacturer: _____
Gravity (in GPM/square feet):	Manufacturer: _____

YEAR OF REPORT
December 31, 2019

UTILITY NAME: Seminole Waterworks, Inc.

SYSTEM NAME / COUNTY : Sedgefield / Leon

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>140,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>WELL HEAD</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>CHLORINATION</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): _____	Manufacturer: _____
FILTRATION	
Type and size of area:	
Pressure (in square feet): _____	Manufacturer: _____
Gravity (in GPM/square feet): _____	Manufacturer: _____

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Seminole Water System / Leon

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation:

W-13

GROUP _____

SYSTEM _____

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Seminole Water System / Leon

OTHER WATER SYSTEM INFORMATION

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

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

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

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

PUMPING AND PURCHASED WATER STATISTICS

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

If water is purchased for resale, indicate the following:

Vendor _____
Point of delivery _____

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

SOURCE OF SUPPLY

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

W-11
GROUP _____
SYSTEM _____

YEAR OF REPORT
December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>1,224,000</u>		
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellhead and/or Distribution</u>		
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Chlorination & Iron Filtration</u>		
LIME TREATMENT			
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer:	<u>N/A</u>
FILTRATION			
Type and size of area:			
Pressure (in square feet):	<u>N/A</u>	Manufacturer:	<u>N/A</u>
Gravity (in GPM/square feet):	<u>N/A</u>	Manufacturer:	<u>N/A</u>

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation:

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Sunny Hills Water System / Washington

OTHER WATER SYSTEM INFORMATION

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

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

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

**WASTEWATER
OPERATION
SECTION**

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Duval / Duval

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 62,315
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	<u>35,806</u>
110	Accumulated Amortization	F-8	<u>10,937</u>
271	Contributions in Aid of Construction	S-7	<u>30,260</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>(14,688)</u>
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 30,260
Subtotal			\$ <u>15,572</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	<u>(7,987)</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>3,566</u>
	Working Capital Allowance (3)		<u>8,541</u>
	Other (Specify):		
WASTEWATER RATE BASE			\$ <u><u>19,692</u></u>
WASTEWATER OPERATING INCOME		S-3	\$ <u><u>(4,175)</u></u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u><u>-21.20%</u></u>

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

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2025
--

SYSTEM NAME / COUNTY : Duval / Duval

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 69,708
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 69,708
401	Operating Expenses	S-10(a)	\$ 68,331
403	Depreciation Expense	S-6(a)	176
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 176
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(570)
407	Amortization Expense (Other than CIAC)	F-8	625
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		3,137
408.11	Property Taxes		2,185
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 5,322
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			\$ 73,883
Utility Operating Income			\$ (4,175)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (4,175)

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Duval / Duval

WASTEWATER UTILITY PLANT ACCOUNTS

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

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

YEAR OF REPORT
December 31, 2025

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Duval / Duval

WASTEWATER UTILITY PLANT MATRIX

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

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

S-4(b)
GROUP 1

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2025
--

SYSTEM NAME / COUNTY : Duval / Duval

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

YEAR OF REPORT
December 31, 2025

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: Duval / Duval

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 0			\$ 0
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	30,260			0
362	Special Collecting Structures	0			0
363	Services to Customers	4,997	176		176
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	0			0
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	0			0
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	373			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 35,630	\$ 176	\$ 0	\$ 176

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

YEAR OF REPORT
December 31, 2025

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Duval / Duval

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements		\$	\$	\$	0
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	0
361	Collection Sewers - Gravity				0	30,260
362	Special Collecting Structures				0	0
363	Services to Customers				0	5,173
364	Flow Measuring Devices				0	0
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	0
371	Pumping Equipment				0	0
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment				0	0
381	Plant Sewers				0	0
382	Outfall Sewer Lines				0	0
389	Other Plant Miscellaneous Equipment				0	0
390	Office Furniture and Equipment				0	373
391	Transportation Equipment				0	0
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	0
394	Laboratory Equipment				0	0
395	Power Operated Equipment				0	0
396	Communication Equipment				0	0
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant				0	0
Total Depreciable Wastewater Plant in Service		\$	\$	\$	\$	\$
		0	0	0	0	35,806

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

GROUP 1

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2025
--

SYSTEM NAME / COUNTY : Duval / Duval

WASTEWATER CIAC SCHEDULE "A"

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

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

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 30,260
Debits during the year:	
Accruals charged to Account 272	\$
Other debits (specify):	
Total debits	\$ 0
Credits during the year (specify):	
	\$
Total credits	\$ 0
Balance end of year	\$ <u>30,260</u>

GROUP __1__

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2025

SYSTEM NAME / COUNTY : Duval / Duval

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

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

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2025

SYSTEM NAME / COUNTY : Duval / Duval

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
	Flat Rate Revenues:			
521.1	Residential Revenues			\$ _____
521.2	Commercial Revenues			_____
521.3	Industrial Revenues			_____
521.4	Revenues From Public Authorities			_____
521.5	Multiple Family Dwelling Revenues			_____
521.6	Other Revenues			_____
521	Total Flat Rate Revenues	0	0	\$ _____ 0
	Measured Revenues:			
522.1	Residential Revenues			
522.2	Commercial Revenues	33	11	69,708
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	33	11	\$ _____ 69,708
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		<u>33</u>	<u>11</u>	\$ _____ <u>69,708</u>
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
531	Sale of Sludge			_____
532	Forfeited Discounts			_____
534	Rents From Wastewater Property			_____
535	Interdepartmental Rents			_____
536	Other Wastewater Revenues			_____
Total Other Wastewater Revenues				\$ _____ 0

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

GROUP __1__

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2025
--

SYSTEM NAME / COUNTY : Duval / Duval

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ 0
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	0	0	\$ 0
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$ 0
Total Wastewater Operating Revenues				\$ 69,708

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

YEAR OF REPORT
December 31, 2025

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: Duval / Duval

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES- OPERATIONS (f)	.4 PUMPING EXPENSES- MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES- OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES- MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	6,010						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	34,053					34,053	
711	Sludge Removal Expense	0						
715	Purchased Power	0						
716	Fuel for Power Production	0						
718	Chemicals	0						
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	0						
733	Contractual Services - Legal	16						
734	Contractual Services - Mgt. Fees	0						
735	Contractual Services - Testing	0						
736	Contractual Services - Other	27,859						
741	Rental of Building/Real Property	0		11,169			11,095	367
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	0						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp -Other	0						
770	Bad Debt Expense	0						
775	Miscellaneous Expenses	394						
Total Wastewater Utility Expenses		\$ 68,331	\$ 0	\$ 11,169	\$ 0	\$ 0	\$ 45,148	\$ 367

YEAR OF REPORT
December 31, 2025

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Duval / Duval

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$					
703	Salaries and Wages - Officers, Directors and Majority Stockholders		6,010				
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting						
733	Contractual Services - Legal		16				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other	1,249	3,980				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses		394				
Total Wastewater Utility Expenses		\$ 1,249	\$ 10,399	\$ 0	\$ 0	\$ 0	\$ 0

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Duval / Duval

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Commercial				0
5/8"	Displacement	1.0	2	2
3/4"	Displacement	1.5	1	2
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0	3	24
3"	Displacement	15.0	2	30
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				<u>90</u>

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.
Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

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

ERC Calculation:

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Duval / Duval

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

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

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

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Duval / Duval

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served	<u>90</u>
2. Maximum number of ERCs* which can be served	<u>Unknown</u>
3. Present system connection capacity (in ERCs*) using existing lines	<u>90</u>
4. Future connection capacity (in ERCs*) upon service area buildout	<u>Unknown</u>
5. Estimated annual increase in ERCs*	<u>Negative - Mall was sold</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system	
<hr/> <hr/>	
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	
<hr/>	
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>No</u>
If so, when?	<u>N/A</u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>No</u>
If so, what are the utility's plans to comply with this requirement?	<u>N/A</u>
<hr/>	
10. When did the company last file a capacity analysis report with the DEP?	<u></u>
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u>N/A</u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order with DEP?	<u>No</u>
12. Department of Environmental Protection ID #	<u>N/A</u>

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

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UTILITY NAME: North Florida Community Water Systems, Inc.

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

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 558,704
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	<u>25,709</u>
110	Accumulated Amortization	F-8	<u>348</u>
271	Contributions in Aid of Construction	S-7	<u>0</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>532,647</u>
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 0
Subtotal			\$ <u>532,647</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>28,778</u>
	Other (Specify):		
WASTEWATER RATE BASE			\$ <u>561,425</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>(50,474)</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>-8.99%</u>

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

UTILITY NAME: North Florida Community Water Systems, Inc.

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

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 220,013
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 220,013
401	Operating Expenses	S-10(a)	\$ 230,220
403	Depreciation Expense	S-6(a)	29,172
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 29,172
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	101
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		9,901
408.11	Property Taxes		1,093
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 10,994
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			\$ 270,487
Utility Operating Income			\$ (50,474)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (50,474)

GROUP 3

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2025
--

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

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 1,362	\$	\$	\$ 1,362
352	Franchises	2,210			2,210
353	Land and Land Rights	58,000			58,000
354	Structures and Improvements	6,397			6,397
355	Power Generation Equipment	120,808	7,554		128,363
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	0			0
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	18,822	6,461	(4,846)	20,437
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	29,442	7,800	(2,754)	34,487
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	189,810	103,789	(6,530)	287,069
381	Plant Sewers	1,745			1,745
382	Outfall Sewer Lines	18,635			18,635
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 447,229	\$ 125,605	\$ (14,130)	\$ 558,704

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

S-4(a)
GROUP 3

YEAR OF REPORT
December 31, 2025

UTILITY NAME: North Florida Community Water Systems, Inc.

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (e)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	.7 GENERAL PLANT (k)
351	Organization	\$ 1,362						
352	Franchises	2,210						
353	Land and Land Rights				58,000			
354	Structures and Improvements				6,397			
355	Power Generation Equipment				128,363			
360	Collection Sewers - Force		0					
361	Collection Sewers - Gravity		0					
362	Special Collecting Structures		0					
363	Services to Customers		0					
364	Flow Measuring Devices		20,437					
365	Flow Measuring Installations		0					
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			0				
371	Pumping Equipment			34,487				
374	Reuse Distribution Reservoirs			0				
375	Reuse Transmission and Distribution System			0				
380	Treatment and Disposal Equipment				287,069			
381	Plant Sewers				1,745			
382	Outfall Sewer Lines				18,635			
389	Other Plant Miscellaneous Equipment				0			
390	Office Furniture and Equipment							0
391	Transportation Equipment							0
392	Stores Equipment							0
393	Tools, Shop and Garage Equipment							0
394	Laboratory Equipment							0
395	Power Operated Equipment							0
396	Communication Equipment							0
397	Miscellaneous Equipment							0
398	Other Tangible Plant							0
	Total Wastewater Plant	\$ 3,571	\$ 20,437	\$ 34,487	\$ 500,208	\$ 0	\$ 0	\$ 0

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

UTILITY NAME: North Florida Community Water Systems, Inc.

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

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

YEAR OF REPORT
December 31, 2025

UTILITY NAME: North Florida Community Water Systems, Inc.

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 270	237		\$ 237
355	Power Generation Equipment	1,777	7,495		7,495
360	Collection Sewers - Force	0			0
361	Collection Sewers - Gravity	0			0
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	8,368	4,077		4,077
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	2,090	2,002		2,002
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	(2,023)	15,306		15,306
381	Plant Sewers	82	55		55
382	Outfall Sewer Lines	104	0		0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 10,667	\$ 29,172	\$ 0	\$ 29,172

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

GROUP 3

UTILITY NAME: North Florida Community Water Systems, Inc.

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

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
	Flat Rate Revenues:			
521.1	Residential Revenues			\$ _____
521.2	Commercial Revenues			_____
521.3	Industrial Revenues			_____
521.4	Revenues From Public Authorities			_____
521.5	Multiple Family Dwelling Revenues			_____
521.6	Other Revenues			_____
521	Total Flat Rate Revenues	0	0	\$ _____ 0
	Measured Revenues:			
522.1	Residential Revenues	38	38	61,514
522.2	Commercial Revenues	1	1	158,304
522.3	Industrial Revenues			_____
522.4	Revenues From Public Authorities			_____
522.5	Multiple Family Dwelling Revenues			_____
522	Total Measured Revenues	39	39	\$ _____ 219,818
523	Revenues From Public Authorities			_____
524	Revenues From Other Systems			_____
525	Interdepartmental Revenues			_____
	Total Wastewater Sales	39	39	\$ _____ 219,818
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
531	Sale of Sludge			_____
532	Forfeited Discounts			_____
534	Rents From Wastewater Property			_____
535	Interdepartmental Rents			_____
536	Other Wastewater Revenues			195
	Total Other Wastewater Revenues			\$ _____ 195

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

GROUP 3

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2025
--

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

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ _____ 0
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	0	0	\$ _____ 0
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____ 0
Total Wastewater Operating Revenues				\$ <u>220,013</u>

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

YEAR OF REPORT
December 31, 2025

UTILITY NAME: North Florida Community Water Systems, Inc.

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

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES- OPERATIONS (f)	.4 PUMPING EXPENSES- MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	3,787						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	20,950					20,950	
715	Purchased Power	11,123					11,123	
716	Fuel for Power Production	0						
718	Chemicals	9,723					9,723	
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	225						
733	Contractual Services - Legal	0						
734	Contractual Services - Mgt. Fees	0						
735	Contractual Services - Testing	0						
736	Contractual Services - Other	163,358		65,494			65,059	2,149
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	455						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	0						
770	Bad Debt Expense	11,062						
775	Miscellaneous Expenses	9,538						
Total Wastewater Utility Expenses		\$ 230,220	\$ 0	\$ 65,494	\$ 0	\$ 0	\$ 106,854	\$ 2,149

YEAR OF REPORT
December 31, 2025

UTILITY NAME: North Florida Community Water Systems, Inc.

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

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$		\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders		3,787				
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		225				
732	Contractual Services - Accounting						
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other	7,321	23,335				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability		455				
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other	11,062					
770	Bad Debt Expense		9,538				
775	Miscellaneous Expenses						
Total Wastewater Utility Expenses		\$ 18,383	\$ 37,340	\$ 0	\$ 0	\$ 0	\$ 0

UTILITY NAME: North Florida Community Water Systems, Inc.

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

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

For wastewater only utilities:

- Subtract all general use and other non residential customer gallons from the total gallons treated.
- Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

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

ERC Calculation:

UTILITY NAME: North Florida Community Water Systems, Inc.

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

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	45,000		
Basis of Permit Capacity (1)	AADF		
Manufacturer	MACK		
Type (2)	Aeration		
Hydraulic Capacity			
Average Daily Flow	11,641		
Total Gallons of Wastewater Treated	4,249,000		
Method of Effluent Disposal	Rapid Infiltration		

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

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2025

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

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served	<u>138</u>
2. Maximum number of ERCs* which can be served	<u>Unknown</u>
3. Present system connection capacity (in ERCs*) using existing lines	<u>138</u>
4. Future connection capacity (in ERCs*) upon service area buildout	<u>138</u>
5. Estimated annual increase in ERCs*	<u>1</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system	
<u>Repair Spray Fields</u>	
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	
<u> </u>	
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>No</u>
If so, when?	<u>N/A</u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>No</u>
If so, what are the utility's plans to comply with this requirement?	<u>N/A</u>
<u> </u>	
10. When did the company last file a capacity analysis report with the DEP?	
<u> </u>	
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u>N/A</u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order with DEP?	<u>No</u>
12. Department of Environmental Protection ID #	<u>FLA010073</u>

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

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UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 969,985
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	762,639
110	Accumulated Amortization	F-8	4,727
271	Contributions in Aid of Construction	S-7	29,657
252	Advances for Construction	F-20	
Subtotal			\$ 172,963
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 4,603
Subtotal			\$ 177,565
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	(106,865)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	106,865
	Working Capital Allowance (3)		16,518
	Other (Specify):		
WASTEWATER RATE BASE			\$ 194,084
WASTEWATER OPERATING INCOME		S-3	\$ (19,717)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			-10.16%

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

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 137,314
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 137,314
401	Operating Expenses	S-10(a)	\$ 132,147
403	Depreciation Expense	S-6(a)	15,102
	Less: Amortization of CIAC	S-8(a)	436
Net Depreciation Expense			\$ 14,666
406	Amortization of Utility Plant Acquisition Adjustment	F-7	0
407	Amortization Expense (Other than CIAC)	F-8	61
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		6,141
408.11	Property Taxes		4,017
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 10,157
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			\$ 157,031
Utility Operating Income			\$ (19,717)
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ (19,717)

GROUP 2

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 2,433	\$	\$	\$ 2,433
352	Franchises	3,990			3,990
353	Land and Land Rights	4,483			4,483
354	Structures and Improvements	16,451	63,800	(47,850)	32,401
355	Power Generation Equipment	45,616	12,130	(9,098)	48,649
360	Collection Sewers - Force	13,078			13,078
361	Collection Sewers - Gravity	283,031			283,031
362	Special Collecting Structures	0			0
363	Services to Customers	60,566	2,611		63,177
364	Flow Measuring Devices	10,056			10,056
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	14,429			14,429
371	Pumping Equipment	159,097	7,393	(882)	165,607
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission and Distribution System				0
380	Treatment and Disposal Equipment	163,019	16,500	(1,131)	178,389
381	Plant Sewers	6,726			6,726
382	Outfall Sewer Lines	1,619			1,619
389	Other Plant Miscellaneous Equipment	625			625
390	Office Furniture and Equipment	6,441			6,441
391	Transportation Equipment				0
392	Stores Equipment	81			81
393	Tools, Shop and Garage Equipment	1,624			1,624
394	Laboratory Equipment	1,333	2,976		4,309
395	Power Operated Equipment	277			277
396	Communication Equipment	4,832			4,832
397	Miscellaneous Equipment	3,285			3,285
398	Other Tangible Plant	120,444			120,444
Total Wastewater Plant		\$ 923,536	\$ 105,410	\$ (58,960)	\$ 969,985

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

YEAR OF REPORT
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UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	.7 GENERAL PLANT (k)
351	Organization	\$ 2,433						
352	Franchises	3,990						
353	Land and Land Rights				4,483			
354	Structures and Improvements				32,401			
355	Power Generation Equipment				48,649			
360	Collection Sewers - Force		13,078					
361	Collection Sewers - Gravity		283,031					
362	Special Collecting Structures		0					
363	Services to Customers		63,177					
364	Flow Measuring Devices		10,056					
365	Flow Measuring Installations		0					
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			14,429				
371	Pumping Equipment			165,607				
374	Reuse Distribution Reservoirs			0				
375	Reuse Transmission and Distribution System			0				
380	Treatment and Disposal Equipment				178,389			
381	Plant Sewers				6,726			
382	Outfall Sewer Lines				1,619			
389	Other Plant Miscellaneous Equipment				625			
390	Office Furniture and Equipment							6,441
391	Transportation Equipment							0
392	Stores Equipment							81
393	Tools, Shop and Garage Equipment							1,624
394	Laboratory Equipment							4,309
395	Power Operated Equipment							277
396	Communication Equipment							4,832
397	Miscellaneous Equipment							3,285
398	Other Tangible Plant							120,444
	Total Wastewater Plant	\$ 6,423	\$ 369,343	\$ 180,036	\$ 272,891	\$ 0	\$ 0	\$ 141,293

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

S-4(b)
GROUP _____

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

YEAR OF REPORT
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UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 12,230	\$ 1,669		\$ 1,669
355	Power Generation Equipment	45,616			0
360	Collection Sewers - Force	2,356	436		436
361	Collection Sewers - Gravity	283,143			0
362	Special Collecting Structures	0			0
363	Services to Customers	53,537	1,654		1,654
364	Flow Measuring Devices	10,212			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	14,435			0
371	Pumping Equipment	60,245	9,056		9,056
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	144,237	1,880		1,880
381	Plant Sewers	6,036	192		192
382	Outfall Sewer Lines	288	54		54
389	Other Plant Miscellaneous Equipment	354	42		42
390	Office Furniture and Equipment	6,441			0
391	Transportation Equipment	0			0
392	Stores Equipment	81			0
393	Tools, Shop and Garage Equipment	1,624			0
394	Laboratory Equipment	1,333	120		120
395	Power Operated Equipment	277			0
396	Communication Equipment	4,832			0
397	Miscellaneous Equipment	3,285			0
398	Other Tangible Plant	120,444	0		0
Total Depreciable Wastewater Plant in Service		\$ 771,007	\$ 15,102	\$ 0	\$ 15,102

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

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT
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SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$ (12,359)	\$	\$	\$ (12,359)	\$ 1,540
355	Power Generation Equipment	(9,098)			(9,098)	36,518
360	Collection Sewers - Force				0	2,792
361	Collection Sewers - Gravity				0	283,143
362	Special Collecting Structures				0	0
363	Services to Customers				0	55,191
364	Flow Measuring Devices				0	10,212
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	14,435
371	Pumping Equipment	(882)			(882)	68,419
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment	(1,131)			(1,131)	144,987
381	Plant Sewers				0	6,228
382	Outfall Sewer Lines				0	342
389	Other Plant Miscellaneous Equipment				0	396
390	Office Furniture and Equipment				0	6,441
391	Transportation Equipment				0	0
392	Stores Equipment				0	81
393	Tools, Shop and Garage Equipment				0	1,624
394	Laboratory Equipment				0	1,453
395	Power Operated Equipment				0	277
396	Communication Equipment				0	4,832
397	Miscellaneous Equipment				0	3,285
398	Other Tangible Plant				0	120,444
Total Depreciable Wastewater Plant in Service		\$ (23,470)	\$ 0	\$ 0	\$ (23,470)	\$ 762,639

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

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2025
--

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

WASTEWATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Main Extension	3	480	\$ 1,440
Plant Capacity	3	1,300	3,900
Service Installation	3	2,000	6,000
			0
			0
			0
			0
			0
Total Credits			\$ <u>11,340</u>

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 4,167
Debits during the year:	
Accruals charged to Account 272	\$ 436
Other debits (specify):	
Total debits	\$ 436
Credits during the year (specify):	
	\$
Total credits	\$ 0
Balance end of year	\$ <u>4,603</u>

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2025
--

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
Flat Rate Revenues:				
521.1	Residential Revenues			\$ _____
521.2	Commercial Revenues			_____
521.3	Industrial Revenues			_____
521.4	Revenues From Public Authorities			_____
521.5	Multiple Family Dwelling Revenues			_____
521.6	Other Revenues			_____
521	Total Flat Rate Revenues	0	0	\$ _____ 0
Measured Revenues:				
522.1	Residential Revenues	169	169	135,004
522.2	Commercial Revenues	1	1	2,311
522.3	Industrial Revenues			_____
522.4	Revenues From Public Authorities			_____
522.5	Multiple Family Dwelling Revenues			_____
522	Total Measured Revenues	170	170	\$ _____ 137,314
523	Revenues From Public Authorities			_____
524	Revenues From Other Systems			_____
525	Interdepartmental Revenues			_____
Total Wastewater Sales		<u>170</u>	<u>170</u>	\$ _____ <u>137,314</u>
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
531	Sale of Sludge			_____
532	Forfeited Discounts			_____
534	Rents From Wastewater Property			_____
535	Interdepartmental Rents			_____
536	Other Wastewater Revenues			_____
Total Other Wastewater Revenues				\$ _____ 0

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

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2025
--

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ 0
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	0	0	\$ 0
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ 0
Total Wastewater Operating Revenues				\$ <u>137,314</u>

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

YEAR OF REPORT
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UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: Sunny Hills Wastewater System / Washington

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	3,349						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	0						
715	Purchased Power	7,846					7,846	
716	Fuel for Power Production	0						
718	Chemicals	5,347					5,347	
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	0						
733	Contractual Services - Legal	14						
734	Contractual Services - Mgt. Fees	0						
735	Contractual Services - Testing	0						
736	Contractual Services - Other	109,125		43,750			43,460	1,436
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	1,565						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	0						
770	Bad Debt Expense	4,826						
775	Miscellaneous Expenses	75						
Total Wastewater Utility Expenses		\$ 132,147	\$ 0	\$ 43,750	\$ 0	\$ 0	\$ 56,653	\$ 1,436

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT
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SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees						
703	Salaries and Wages - Officers, Directors and Majority Stockholders		3,349				
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting		0				
733	Contractual Services - Legal		14				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other		15,588				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.		1,565				
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses		75				
Total Wastewater Utility Expenses		\$ 9,716	\$ 20,591	\$ 0	\$ 0	\$ 0	\$ 0

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2025
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SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

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

For wastewater only utilities:

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

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

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

ERC Calculation:

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2025
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SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	50,000		
Basis of Permit Capacity (1)	AADF		
Manufacturer	Custom Made		
Type (2)	Activated Sludge Contact Stabilization		
Hydraulic Capacity	50,000		
Average Daily Flow	12,968		
Total Gallons of Wastewater Treated	4,733,200		
Method of Effluent Disposal	Percolation Ponds		

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

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: North Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2025

SYSTEM NAME / COUNTY : Sunny Hills Wastewater System / Washington

OTHER WASTEWATER SYSTEM INFORMATION

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

- 1. Present number of ERCs* now being served 172
- 2. Maximum number of ERCs* which can be served 179
- 3. Present system connection capacity (in ERCs*) using existing lines 172
- 4. Future connection capacity (in ERCs*) upon service area buildout 183
- 5. Estimated annual increase in ERCs* 0

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
Replacement of wastewater treatment plant.

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

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No
If so, when? N/A

9. Has the utility been required by the DEP or water management district to implement reuse? No
If so, what are the utility's plans to comply with this requirement? N/A

10. When did the company last file a capacity analysis report with the DEP? Feb 2001

11. If the present system does not meet the requirements of DEP rules:
- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No

12. Department of Environmental Protection ID # FLA010258

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