### CLASS "A" OR "B"

### WATER AND/OR WASTEWATER UTILITIES

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

### ANNUAL REPORT

OF

Southwest Ocala Utility, Inc.
Exact Legal Name of Respondent

<u>WU973</u> Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2024

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#### GENERAL INSTRUCTIONS

- 1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
- 2. Interpret all accounting words and phrases in accordance with the USOA.
- 3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- 4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
- 5. Where dates are called for, the month and day should be stated as well as the year.
- 6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
- 7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
- 8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
- 9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
- 10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
- 11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
- 12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
- 13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
- 14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

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

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

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### CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief: 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission. YES 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. 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. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. Items Certified (8ignature of Chief Executive Officer of the utility) \* (Signature of Chief Financial Officer of the utility) \*

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

NOTICE:

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

### ANNUAL REPORT OF

YEAR OF REPORT
December 31, 2024

| Southwest Ocala l  | Utility, Inc.  | County:  | Marion   |
|--|--|--|--|
|  | (Exact Name of Utility)  | **************************************   |  |
| List below the exac<br>P.O. Box 1476, Oc   | t mailing address of the utility for which normal correspondence                 | e should be sent:  |  |
|  |  |  |  |
| ***************************************  |  | (5) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1   |  |
| Telephone:   | (352) 245-3475   |  |  |
| E Mail Address:  | service@brickcitymanagers.com  |  |  |
| WEB Site:  | southwestocala.com   |  |  |
| Sunshine State One   | -Call of Florida, Inc. Member Number CWU305                                      |  |  |
| Dirk Leeward   | of person to whom correspondence concerning this report should                   | d be addressed:  |  |
| P.O. Box 1476  |  |  |  |
| Ocala, FL 34478  |  |  |  |
| Telephone: (352)   | 245-3475 x7107   |  |  |
| List below the add   | ess of where the utility's books and records are located: , Ocala, FL 34480-7727 |  |  |
|  |  | The second secon |  |
| Water and the second se |  | — а неготото по  |  |
| Telephone: (352)   | 245-3475 x7107   | <del> </del>   |  |
| List below any gro   | ups auditing or reviewing the records and operations:                            |  |  |
|  |  |  |  |
| water and the second se |  | **************************************   |  |
| Date of original or  | ganization of the utility: 03/29/13  |  |  |
| Check the appropri   | ate business entity of the utility as filed with the Internal Revenu             | ue Service   |  |
| Indivi   | dual Partnership Sub S Corporation 1120 Co                                       | rporation  |  |
| List below every co  | orporation or person owning or holding directly or indirectly 5%                 | or more of the voting sec  | urities  |
| of the utility:  |  |  |  |
|  | .,,  |  | Percent  |
| 1.   | Name Brick City Management, LLC  |  | Ownership 100%   |
| 2.   | Dirk Leeward   |  | 100%   |
| 3.   | Donna Leeward  | ***************************************  | 100%   |
| 4.   |  |  |  |
| 5.   |  |  | Many Street, and the street, a |
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| 9.   |  |  | Market Market Property and the Property  |
| 10.  |  |  |  |

UTILITY NAME: Southwest Ocala Utility, Inc.

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

| NAME OF COMPANY<br>REPRESENTATIVE<br>(1) | TITLE OR<br>POSITION<br>(2) | ORGANIZATIONAL<br>UNIT TITLE<br>(3) | USUAL PURPOSE<br>FOR CONTACT<br>WITH FPSC |
|--|-----------------------------|-------------------------------------|---|
| Dirk Leeward                             | President/Manager           |                                     | All matters                               |
| Marty Deterding                          | Attorney                    |                                     | Legal and Regulatory                      |
|  |                             |                                     |   |
|  |                             |                                     |   |
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- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by, if not on general payroll.

UTILITY NAME: Southwest Ocala Utility, Inc.

December 31, 2024

### **COMPANY PROFILE**

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

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

| rates. Most of the manage | ed the system in 2013 and provide water services. Its goal is to provide exceptional service at reasonable ement and operations are contracted out to Brick City Management, LLC. We service the Bahia Oaks, /est Wind developments. We expect to increase our customer base by an average of about 50 customers |
|---------------------------|--|
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|                           |  |
|                           |  |

December 31, 2024

### PARENT / AFFILIATE ORGANIZATION CHART

| Current as of   |  | 12/31/24 | VILVE) Mark-barr Massa Apaparalar conflicts |  |  |  |  |
|---|--|----------|---|--|--|--|--|
| 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). |  |          |   |  |  |  |  |
| Southwest Ocala Ut  | Dirk and Donna Leewar<br>I<br>I<br>Brick City Management<br>I<br>I |          | Inc. (Non-jurisdictional)                   |  |  |  |  |
|   |  |          |   |  |  |  |  |
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UTILITY NAME: Southwest Ocala Utility, Inc.

### **COMPENSATION OF OFFICERS**

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

| NAME<br>(a)         | TITLE (b)       | NUMBER OF<br>DIRECTORS'<br>MEETINGS<br>ATTENDED<br>(c) | DIRECTORS'<br>COMPENSATION<br>(d)                                   |
|---------------------|-----------------|--|---|
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|                     |                 |  | 764/20 1046-1041 1044-104 1074-1044-1044-1044-1044-1044-1044-1044-  |

UTILITY NAME: Southwest Ocala Utility, Inc.

### BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

| NAME OF<br>OFFICER, DIRECTOR<br>OR AFFILIATE<br>(a) | IDENTIFICATION OF SERVICE OR PRODUCT (b) | AMOUNT<br>(c) | NAME AND ADDRESS OF AFFILIATED ENTITY (d) |
|---|--|---------------|---|
| Brick City Mangement, LLC                           | Management                               | \$ Varies     | Same                                      |
|   |  |               | _   |
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<sup>\*</sup> Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

December 31, 2024

### AFFILIATION OF OFFICERS AND DIRECTORS

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

| MONEY AND CONTROL OF THE CONTROL OF  | PRINCIPAL OCCUPATION OR BUSINESS  | AFFILIATION OR   | NAME AND ADDRESS<br>OF AFFILIATION OR  |
|--|---|--|--|
| NAME   | AFFILIATION   | CONNECTION   | CONNECTION   |
| (a)  | (b)   | (c)  | (d)  |
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UTILITY NAME: Southwest Ocala Utility, Inc.

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

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

|   | ASSETS                                  |                          | REVENU                       | ES                       | EXPENSE                     | 25                                   |
|---|---|--------------------------|------------------------------|--------------------------|-----------------------------|--------------------------------------|
| BUSINESS OR<br>SERVICE CONDUCTED<br>(a) | BOOK COST<br>OF ASSETS<br>(b)           | ACCOUNT<br>NUMBER<br>(c) | REVENUES<br>GENERATED<br>(d) | ACCOUNT<br>NUMBER<br>(e) | EXPENSES<br>INCURRED<br>(f) | ACCOUNT<br>NUMBER<br>(g)             |
|   | \$                                      |                          | \$                           |                          | \$                          | Marie VA har than to defend the same |
|   |   |                          |                              |                          |                             |                                      |
|   |   |                          |                              |                          |                             |                                      |
|   | *************************************** |                          |                              |                          |                             |                                      |
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|   |   |                          |                              |                          |                             |                                      |
|   |   |                          |                              |                          |                             |                                      |

December 31, 2024

### BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

- Enter in this part all transactions involving services and products received or provided.
- Below are some types of transactions to include:
  - -management, legal and accounting services
  - -computer services
  - -engineering & construction services
  - -repairing and servicing of equipment

- -material and supplies furnished
- -leasing of structures, land, and equipment
- -rental transactions
- -sale, purchase or transfer of various products

|  | DESCRIPTION                              | CONTRACT OR                         |                              | UAL CHARGES   |  |
|--|--|-------------------------------------|------------------------------|---------------|--|
| NAME OF COMPANY<br>OR RELATED PARTY<br>(a) | SERVICE AND/OR<br>NAME OF PRODUCT<br>(b) | AGREEMENT<br>EFFECTIVE DATES<br>(c) | (P)urchased<br>(S)old<br>(d) | AMOUNT<br>(e) |  |
| Brick City Management, LLC                 | Management and Operations                | Continuing                          | P                            | \$ 219,945    |  |
|  |  |                                     |                              |               |  |
|  |  |                                     |                              |               |  |
|  |  |                                     |                              |               |  |
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|  |  |                                     |                              |               |  |
|  |  |                                     |                              |               |  |

UTILITY NAME: Southwest Ocala Utility, Inc.

Enter in this part all transactions relating

to the purchase, sale, or transfer of assets.

Below are examples of some types of transactions to include:

-purchase, sale or transfer of land and structures

-purchase, sale or transfer of equipment

1.

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

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

The columnar instructions follow:

(a) Enter name of related party or company.

(d) Enter the net book value for each item reported.

(b) Describe briefly the type of assets purchased, sold or transferred.

(c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".

| -purchase, sale or transfer of se<br>-noncash transfers of assets<br>-noncash dividends other than s<br>-write-off of bad debts or loans | <ul><li>(e) Enter the net profit or loss for each item reported. (column (c) - column (d))</li><li>(f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.</li></ul> |                                     |                          |                     |                             |  |
|--|--|-------------------------------------|--------------------------|---------------------|-----------------------------|--|
| NAME OF COMPANY<br>OR RELATED PARTY<br>(a)   | DESCRIPTION OF ITEMS (b)   | SALE OR<br>PURCHASE<br>PRICE<br>(c) | NET BOOK<br>VALUE<br>(d) | GAIN OR LOSS<br>(e) | FAIR MARKET<br>VALUE<br>(f) |  |
|  |  | \$                                  | \$                       | \$                  | \$                          |  |

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December 31, 2024

# COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

| ACCT.<br>NO. | ACCOUNT NAME                                    | REF.<br>PAGE | PREVIO<br>YEAR                          |   | Cl                                      | URRENT<br>YEAR  |
|--------------|---|--------------|---|---|---|---|
| (a)          | (b)   | (c)          | (d)                                     |   |   | (e)   |
|              | UTILITY PLANT                                   |              |   | 7                                       |   |   |
| 101-106      | Utility Plant                                   | F-7          |   | 3,054                                   | \$                                      | 264,116   |
| 108-110      | Less: Accumulated Depreciation and Amortization | F-8          | 190                                     | 5,087                                   | i v nikova o mano i skolo               | 206,483   |
|              | Net Plant                                       |              | \$7                                     | .,967_                                  | \$                                      | 57,633  |
| 114-115      | Utility Plant Acquisition adjustment (Net)      | F-7          |   |   |   | 0   |
| 116 *        | Other Utility Plant Adjustments                 |              |   |   |   |   |
|              | Total Net Utility Plant                         |              | \$ 7                                    | . <u>,967</u>                           | \$                                      | 57,633  |
|              | OTHER PROPERTY AND INVESTMENTS                  |              |   |   |   |   |
| 121          | Nonutility Property                             | F-9          | \$                                      |   | \$                                      | 0   |
| 122          | Less: Accumulated Depreciation and Amortization |              |   |   | ATTENDATION                             |   |
|              | Net Nonutility Property                         |              | \$                                      | 0                                       | \$                                      | 0   |
| 123          | Investment in Associated Companies              | F-10         |   |   |   | 0   |
| 124          | Utility Investments                             | F-10         |   |   | *************************************** | 0   |
| 125          | Other Investments                               | F-10         |   |   | asonomonomanto                          | 0   |
| 126-127      | Special Funds                                   | F-10         | **************************************  |   |   | 0   |
|              | Total Other Property & Investments              |              | \$                                      | 0                                       | \$                                      | 0   |
|              | CURRENT AND ACCRUED ASSETS                      |              |   |   |   |   |
| 131          | Cash  |              | \$ 144                                  | 1,743                                   | \$                                      | 139,513   |
| 132          | Special Deposits                                | F-9          |   |   |   | 0   |
| 133          | Other Special Deposits                          | F-9          |   |   |   | 0   |
| 134          | Working Funds                                   |              | *************************************** |   | Market Control                          |   |
| 135          | Temporary Cash Investments                      |              |   |   |   |   |
| 141-144      | Accounts and Notes Receivable, Less Accumulated |              |   |   |   |   |
|              | Provision for Uncollectible Accounts            | F-11         |   |   |   | 28,596  |
| 145          | Accounts Receivable from Associated Companies   | F-12         | *************************************** |   |   | 193,443   |
| 146          | Notes Receivable from Associated Companies      | F-12         |   |   | *************                           | 0   |
| 151-153      | Material and Supplies                           |              |   |   | *************************************** |   |
| 161          | Stores Expense Prepayments                      | -            | •                                       | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,  |   | MANAGEMENT OF THE PROPERTY OF |
| 162<br>171   | Accrued Interest and Dividends Receivable       | <del></del>  | **************************************  |   | ************                            |   |
| 171          | Rents Receivable                                | <b></b>      |   | *************************************** | . seguerales eguera                     |   |
| 173 *        | Accrued Utility Revenues                        |              |   |   |   | ingdor (1885 A) Septembel Sell Sell (Aggregation), papersy  |
| 173          | Miscellaneous Current and Accrued Assets        | F-12         |   |   |   | 4,430   |
|              |   |              |   |   |   |   |
|              | Total Current and Accrued Assets                |              | \$ 14                                   | 4,743                                   | \$                                      | 365,982   |

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

UTILITY NAME:

Southwest Ocala Utility, Inc.

December 31, 2024

## COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

| ACCT.<br>NO.<br>(a)  | ACCOUNT NAME<br>(b)   | REF.<br>PAGE<br>(c) | PREVIOUS<br>YEAR<br>(d) | CURRENT<br>YEAR<br>(e)        |
|--|---|---------------------|-------------------------|-------------------------------|
| 181<br>182<br>183<br>184<br>185 *<br>186<br>187 *  | DEFERRED DEBITS Unamortized Debt Discount & Expense Extraordinary Property Losses Preliminary Survey & Investigation Charges Clearing Accounts Temporary Facilities Miscellaneous Deferred Debits Research & Development Expenditures Accumulated Deferred Income Taxes | F-13<br>F-13        |                         | \$ <u>0</u> <u>0</u> <u>0</u> |
|  | Total Deferred Debits   |                     | \$0                     | \$0                           |
| And the second s | TOTAL ASSETS AND OTHER DEBITS   |                     | \$ 216,710              | \$ 423,615                    |

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

# NOTES TO THE BALANCE SHEET The space below is provided for important notes regarding the balance sheet

December 31, 2024

# COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

| ACCT.  |  | REF.   | T 1      | PREVIOUS   | T              | CURRENT  |  |
|--|--|--|----------|--|----------------|--|--|
| NO.  | ACCOUNT NAME   | PAGE   |          | YEAR   |                | YEAR   |  |
| (a)  |  | (b) (c) (d'  |          | (d)  |                |  |  |
| THE PERSON NAMED AND ADDRESS OF THE PERSON NAMED AND ADDRESS O | EQUITY CAPITAL   |  | 1        |  | <b>†</b>       |  |  |
| 201  | Common Stock Issued  | F-15   | \$       |  | \$             | 0  |  |
| 204  | Preferred Stock Issued   | F-15   | i        |  |                | 0  |  |
| 202,205 *  | Capital Stock Subscribed   |  | 1        | Path (1881) (Morally decises of Improve pages) populmentary company com-   |                | THE PARTY OF THE P |  |
| 203,206 *  | Capital Stock Liability for Conversion                           |  | 1        | Telefolici in Child in complete del lapor, in pape de general ampullo est accumul  |                | <del></del>  |  |
| 207 *  | Premium on Capital Stock   |  | 1        | <del></del>  | l              |  |  |
| 209 *  | Reduction in Par or Stated Value of Capital Stock                |  |          | ······································   |                | **************************************   |  |
| 210 *  | Gain on Resale or Cancellation of Reacquired                     |  | 1        | CC   | l —            | and the state of t |  |
|  | Capital Stock  |  | l        |  | l              |  |  |
| 211  | Other Paid - In Capital  |  | 1        | ant de Carlo | 1              | and the state of t |  |
| 212  | Discount On Capital Stock  |  | 1        |  | -              | <del></del>  |  |
| 213  | Capital Stock Expense  |  | 1 —      | <del></del>  |                |  |  |
| 214-215  | Retained Earnings  | F-16   | 1        |  | HTTPHANE STATE |  |  |
| 216  | Reacquired Capital Stock   | ***  | 1        | 40 Peter 19 1017 - 1410 - 1527 - 1410 - 1527 - 1410 - 1527 - 1410 - 1527 - 1410 - 1527 - 1410 - 1527 - 1527 -  |                |  |  |
| 218  | Proprietary Capital  |  | 1        | CONTRACTOR  |                |  |  |
|  | (Proprietorship and Partnership Only)                            |  |          |  | 1              |  |  |
| Capital ca   | Total Equity Capital<br>nnot be reported until rate base is set. | Principle of the Control of the Cont | \$       | 0  | \$             |  |  |
|  | LONG TERM DEBT   | n 15   |          |  |                | ^  |  |
| 221  | Bonds  | F-15   | <b> </b> | Martin Carrier and sight specific agreement pagings of the specimens on these  |                | 0  |  |
| 222 *  | Reacquired Bonds   | F 17   | <b> </b> |  |                |  |  |
| 223<br>224   | Advances from Associated Companies Other Long Term Debt          | F-17<br>F-17   | <b> </b> | CONTRACTOR OF THE PARTY OF THE  |                | 0  |  |
| 224  | Other Long Term Debt   | L-1/   | <u> </u> |  | <b>_</b>       | V  |  |
|  | Total Long Term Debt   |  | \$       | 0  | \$             | 0  |  |
|  | CURRENT AND ACCRUED LIABILITIES                                  |  |          |  |                |  |  |
| 231  | Accounts Payable   |  | <u> </u> | 175,918  |                | 23,450   |  |
| 232  | Notes Payable  | F-18   |          |  |                | 0  |  |
| 233  | Accounts Payable to Associated Companies                         | F-18   |          |  |                | 0  |  |
| 234  | Notes Payable to Associated Companies                            | F-18   |          |  |                | 185,186  |  |
| 235  | Customer Deposits  |  |          | 30,914   |                | 31,246   |  |
| 236  | Accrued Taxes  | W/S-3  |          |  |                | 4,300  |  |
| 237  | Accrued Interest   | F-19   |          | (7)  |                | 20   |  |
| 238  | Accrued Dividends  |  |          |  |                |  |  |
| 239  | Matured Long Term Debt   |  |          |  |                |  |  |
| 240  | Matured Interest   |  |          |  |                |  |  |
| 241  | Miscellaneous Current & Accrued Liabilities                      | F-20   |          | 107,478  |                | 107,478  |  |
|  | Total Current & Accrued Liabilities                              |  | \$       | 314,303  | \$             | 351,680  |  |

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

December 31, 2024

# COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME PAGE (b) (c)  |   |              | PREVIOUS<br>YEAR<br>(d)  | CURRENT<br>YEAR<br>(e)  |
|---------------------|--|---|--------------|--|---|
|                     | DEFERRED CREDITS   |   |              | Water Committee of the  |   |
| 251                 | Unamortized Premium On Debt  | F-13  | \$           |  | \$ 0  |
| 252                 | Advances For Construction  | F-20  | l            |  | 0   |
| 253                 | Other Deferred Credits   | F-21  | l            | THE STATE PRINTED AND ADDRESS OF THE STATE O | 0   |
| 255                 | Accumulated Deferred Investment Tax Credits  |   |              |  | ***************************************   |
|                     | Total Deferred Credits   |   | \$           | 0  | \$0   |
|                     | OPERATING RESERVES   | TOTAL STREET, |              | is medit van siere in species in deutsche der deutsche gegeben der gegener der der der der der der der der der   |   |
| 261                 | Property Insurance Reserve   |   | \$           |  | \$  |
| 262                 | Injuries & Damages Reserve   |   |              |  | ·   |
| 263                 | Pensions and Benefits Reserve  |   |              |  |   |
| 265                 | Miscellaneous Operating Reserves   | 1   | ************ | **************************************   | 1425-1420-141-141-141-141-141-141-141-141-141-14  |
|                     | Total Operating Reserves   |   | \$           | 0  | \$0   |
|                     | CONTRIBUTIONS IN AID OF CONSTRUCTION   | The second section is not a second  |              |  |   |
| 271                 | Contributions in Aid of Construction   | F-22  | \$           | 83,987   | \$ 83,987   |
| 272                 | Accumulated Amortization of Contributions  | 1   | l —          |  | шимили на одинення потот от от от облитульной от                |
|                     | in Aid of Construction   | F-22  |              | 63,576   | (66,398)  |
|                     | Total Net CIAC   |   | \$           | 20,411   | \$17,589  |
| 281                 | ACCUMULATED DEFERRED INCOME TAXES  Accumulated Deferred Income Taxes -  Accelerated Depreciation |   | \$           |  | \$  |
| 282                 | Accumulated Deferred Income Taxes -<br>Liberalized Depreciation                                  |   |              | HARMAN THE RESIDENCE OF THE STATE OF THE STA | Material of white an all and such selections do so many or many cleaning an emply of water with the |
| 283                 | Accumulated Deferred Income Taxes - Other  |   |              | Apirologici of Assembolic representation agreement the best of the second state of the |   |
|                     | Total Accumulated Deferred Income Tax  |   | \$           | 0  | \$0   |
|                     | TOTAL EQUITY CAPITAL AND LIABILITIES   | <del>ar aman kundan kundan ara</del>  | \$           | 334,714  | \$ 295,942  |

December 31, 2024

### COMPARATIVE OPERATING STATEMENT

| ACCT.<br>NO.<br>(a)   | ACCOUNT NAME (b)  REF. PAGE (c)  |   |    | REVIOUS<br>YEAR<br>(d) |      | CURRENT<br>YEAR *<br>(e)                                  |
|---|--|---|----|------------------------|------|---|
| 400<br>469, 530   | UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI  | F-3(b)<br>F-3(b)                                  | \$ | 217,529<br>1,926       | \$   | 225,707<br>0  |
|   | Net Operating Revenues   |   | \$ | 215,603                | \$   | 225,707   |
| 401   | Operating Expenses   | F-3(b)  | \$ | 258,764                | \$   | 280,626   |
| 403   | Depreciation Expense: F-3(b) \$ 9,673 Less: Amortization of CIAC F-22 2,822  |   |    |                        | \$   | 10,396<br>2,822   |
|   | Net Depreciation Expense   |   | \$ | 6,851                  | \$   | 7,574   |
| 406<br>407<br>408<br>409<br>410.1<br>410.11<br>411.1<br>412.1<br>412.11 | Amortization of Utility Plant Acquisition Adjustment Amortization Expense (Other than CIAC) Taxes Other Than Income Current Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income Utility Operating Expenses  Net Utility Operating Income | F-3(b) F-3(b) W/S-3 W/S-3 W/S-3 W/S-3 W/S-3 W/S-3 | \$ | 276,973                | \$\$ | 0<br>0<br>10,806<br>0<br>0<br>0<br>0<br>0<br>0<br>299,006 |
| 469, 530<br>413<br>414<br>420   | Add Back: Guaranteed Revenue and AFPI Income From Utility Plant Leased to Others Gains (losses) From Disposition of Utility Property Allowance for Funds Used During Construction  | F-3(b)  |    | 1,926                  |      | 0 0 0   |
| Total Utility   | Operating Income [Enter here and on Page F-3(c)]   |   | \$ | (59,444)               | \$   | (73,299)  |

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

### COMPARATIVE OPERATING STATEMENT (Cont'd)

| WATER<br>SCHEDULE W-3 *<br>(f)                 | WASTEWATER<br>SCHEDULE S-3 *<br>(g)       | OTHER THAN<br>REPORTING<br>SYSTEMS<br>(h) |
|--|---|---|
| \$ <u>225,707</u> 0                            | \$ 0                                      | \$  |
| \$ 225,707                                     | \$0                                       | \$0                                       |
| \$ 280,626                                     | \$ 0                                      | \$  |
| 10,396<br>2,822                                | 0 0                                       |   |
| \$ 7,574                                       | \$0                                       | \$0                                       |
| 0<br>0<br>10,806<br>0<br>0<br>0<br>0<br>0<br>0 | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0 |   |
| \$ 299,006                                     | \$0                                       | \$0                                       |
| \$ (73,299)                                    | \$0                                       | \$0                                       |
| 0<br>0<br>0<br>0                               | 0<br>0<br>0<br>0                          |   |
| \$(73,299)                                     | \$0                                       | \$0                                       |

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

December 31, 2024

### COMPARATIVE OPERATING STATEMENT (Cont'd)

| ACCT.<br>NO.<br>(a)  | ACCOUNT NAME PAGE (b) (c)  |   |  | REVIOUS<br>YEAR<br>(d)   | CURRENT<br>YEAR<br>(e) |  |
|--|--|---|--|--|------------------------|--|
| Total Utility  | Operating Income [from page F-3(a)]  |   | \$   | (59,444)   | \$                     | (73,299)   |
| 415  | OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions |   | \$   | ART THE STATE AND ARTICLES OF PROPERTY STREET, AND ARTICLES OF THE STATE OF THE STA | \$                     |  |
| 416  | Costs & Expenses of Merchandising Jobbing, and Contract Work                         |   | ***************************************  | Aft Application community group application group of the Section of the Control o |                        |  |
| 419  | Interest and Dividend Income   |   | **************************************   | Sim Militaria de la companya del companya del companya de la compa |                        | ynne en gell (dele internette de Paris) e de la  |
| 421  | Nonutility Income  |   |  | Ministration and the Commission of the Commissio | l —                    | And the state of t |
| 426  | Miscellaneous Nonutility Expenses  |   |  | THE RESERVE THE PROPERTY OF TH |                        | ACCORDING TO THE RESIDENCE OF THE PARTY OF T |
|  | Total Other Income and Deductions  |   | \$   | 0  | \$                     | 0  |
|  | TAXES APPLICABLE TO OTHER INCOME   |   |  |  |                        |  |
| 408.2  | Taxes Other Than Income  |   | \$   |  | \$                     |  |
| 409.2  | Income Taxes   |   | - Contraction of the Contraction | **************************************   |                        | THE PERSON NAMED OF THE PE |
| 410.2  | Provision for Deferred Income Taxes  |   |  |  |                        |  |
| 411.2  | Provision for Deferred Income Taxes - Credit   |   | l  |  |                        |  |
| 412.2  | Investment Tax Credits - Net   |   | l  |  |                        |  |
| 412.3  | Investment Tax Credits Restored to Operating Income                                  |   |  |  |                        |  |
|  | Total Taxes Applicable To Other Incom  | e   | \$   | 0  | \$                     | 0  |
|  | INTEREST EXPENSE   |   |  |  |                        |  |
| 427  | Interest Expense   | F-19  | \$   |  | \$                     | 28   |
| 428  | Amortization of Debt Discount & Expense  | F-13  |  |  |                        | 0  |
| 429  | Amortization of Premium on Debt  | F-13  |  |  |                        | 0  |
|  | Total Interest Expense   |   | \$   | 0  | \$                     | 28   |
|  | EXTRAORDINARY ITEMS  | <u> </u>                                    | -  |  | i T                    |  |
| 433  | Extraordinary Income   |   | \$   |  | \$                     |  |
| 434  | Extraordinary Deductions   |   | 1  | THE PARTY OF THE P |                        |  |
| 409.3  | Income Taxes, Extraordinary Items  |   |  |  |                        |  |
|  | Total Extraordinary Items  |   | \$   | 0  | \$                     | 0  |
| personner i de personne en com en cicloste de la residencia de la residencia de la residencia de la residencia | NET INCOME   | namadi di comp ciano ( Palabaki Safa ( Safa | \$   | (59,444)   | \$                     | (73,327)   |

| Explain Extraordinary Income: |
|-------------------------------|
|                               |
|                               |
|                               |
|                               |
|                               |

December 31, 2024

### SCHEDULE OF YEAR END RATE BASE

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME PAGE (b) (c)   |          |                   | ACCOUNT NAME PAGE  |          | ACCOUNT NAME PAGI  |  | ACCOUNT NAME PAGE |  | WATER<br>UTILITY<br>(d) |  | EWATER<br>ILITY<br>(e) |
|---------------------|---|----------|-------------------|--|----------|--|--|-------------------|--|-------------------|--|-------------------|--|-------------------|--|-------------------|--|-------------------|--|-------------------|--|-------------------------|--|------------------------|
| 101                 | Utility Plant In Service  | F-7      | \$                | 264,116  | \$       | 0  |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |
|                     | Less:   |          | manifoline anare  |  |          | Harring British of the British of the State  |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |
|                     | Nonused and Useful Plant (1)  |          |                   |  |          |  |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |
| 108                 | Accumulated Depreciation  | F-8      |                   | 0  |          | 0  |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |
| 110                 | Accumulated Amortization  | F-8      |                   | 0  |          | 0  |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |
| 271                 | Contributions in Aid of Construction  | F-22     |                   | 83,987   |          | 0  |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |
| 252                 | Advances for Construction   | F-20     | a company or com- |  |          |  |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |
|                     | Subtotal  |          | \$                | 180,129  | \$       | 0  |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |
| 272                 | Add:<br>Accumulated Amortization of<br>Contributions in Aid of Construction | F-22     |                   | 66,398   |          | 0  |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |
|                     | Subtotal  |          | \$                | 246,527  | \$       | 0  |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |
|                     | Plus or Minus:  |          |                   |  |          |  |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |
| 114                 | Acquisition Adjustments (2)   | F-7      |                   | 0  | <u> </u> | 0  |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |
| 115                 | Accumulated Amortization of   | 1        |                   | _  |          | _  |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |
|                     | Acquisition Adjustments (2)   | F-7      |                   | 0  |          | 0  |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |
|                     | Working Capital Allowance (3)   |          | <b> </b>          | 0  |          | 0  |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |
|                     | Other (Specify):  |          |                   |  |          |  |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |
|                     |   |          |                   | The state of the s |          |  |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |
|                     |   |          | <b> </b>          |  |          |  |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |
|                     |   |          |                   | where the second |          | e decision of the second secon |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |
| Data basa           | RATE BASE has not been set.   |          | \$                |  | \$       | 0  |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |
| Nate base           | 1103 1101 UCC11 SCI.  |          |                   |  |          |  |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |
|                     | NET UTILITY OPERATING INCOME  |          | \$                | (73,299)   | \$       | 0  |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |
| AC:                 | HIEVED RATE OF RETURN (Operating Income / Ra                                | te Base) |                   |  |          | 0.00%  |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                   |  |                         |  |                        |

### 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.

December 31, 2024

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

| CLASS OF CAPITAL<br>(a)  | OLLAR<br>OUNT (2)<br>(b)              | PERCENTAGE<br>OF CAPITAL<br>(c)                                      | ACTUAL<br>COST RATES (3)<br>(d) | WEIGHTED<br>COST<br>(c x d)<br>(e)                                   |
|--|---------------------------------------|--|---------------------------------|--|
| Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes Other (Explain) | \$<br>0<br>0<br>0<br>0<br>0<br>0<br>0 | 0.00%<br>0.00%<br>0.00%<br>0.00%<br>0.00%<br>0.00%<br>0.00%<br>0.00% |                                 | 0.00%<br>0.00%<br>0.00%<br>0.00%<br>0.00%<br>0.00%<br>0.00%<br>0.00% |
| Total  | \$<br>0                               | 0.00%  |                                 | 0.00%  |

| (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:         |  |
|--|--|
|  | BLACK SERVER STATE OF THE PROPERTY OF THE PROP |
| Commission order approving Return on Equity: |  |
|  |  |

### 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.

YEAR OF REPORT December 31, 2024

UTILITY NAME:

Southwest Ocala Utility, Inc.

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

| CLASS OF<br>CAPITAL<br>(a)   | PER BOOK<br>BALANCE<br>(b) | NON-UTILITY<br>ADJUSTMENTS<br>(c) | NON-<br>JURISDICTIONAL<br>ADJUSTMENTS<br>(d) | OTHER (1)<br>ADJUSTMENTS<br>SPECIFIC<br>(e) | OTHER (1)<br>ADJUSTMENTS<br>PRO RATA<br>(f) | CAPITAL<br>STRUCTURE<br>(g)                       |
|--|----------------------------|-----------------------------------|--|---|---|---|
| Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain) | \$                         | \$                                | \$   | \$  | \$  | \$ 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0 |
| Total  | \$0                        | \$0                               | \$0  | \$0   | S0  | \$0   |

| (1) Explain below all adjustments made in Columns (e) and (f): |
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**UTILITY NAME:** 

Southwest Ocala Utility, Inc.

### UTILITY PLANT ACCOUNTS 101 - 106

| ACCT.<br>NO.<br>(a) | DESCRIPTION<br>(b)   | WATER<br>(c)   | WASTEWATER<br>(d)  | OTHER THAN<br>REPORTING<br>SYSTEMS<br>(e)  | TOTAL<br>(f)      |
|---------------------|--|--|--|--|-------------------|
| 101<br>102          | Plant Accounts: Utility Plant In Service Utility Plant Leased to Other | \$ 264,116   | \$0  | \$   | \$ <u>264,116</u> |
| 103                 | Property Held for Future<br>Use  | 79 до 10 в в в посторно учество посторно пред постория                                       | at 200-500 de 2000. Se inicia monte por constituir de la provincia de la compansión de la compansión de la comp  | helgen mit 274 ant trium in Cana, quando malaumic met en junean hanne  | 0                 |
| 104                 | Utility Plant Purchased<br>or Sold                                     | Milyaci joyali is goʻqi qayanlara dahara adaması oran <u>yayalara qaray qaray qaray qara</u> | British (Elicinia) (Christia) (Elicinia) (El | Aubitidaen da.C.Гэл. уунд үүд үүд эйй die дөөгүү төмөл байган байган байган байган байган байган байган байган | 0                 |
| 105                 | Construction Work in<br>Progress                                       | **************************************   | Salaman Tright S. (M. 4 Mary) - My Saladam La Guerra, M. A. (Mary) 44 444 444 444 444 444 444 444 444 44   | ада Ангайн бандан (форуу да дуу <sub>у б</sub> анах <del>сөөөө өрөө хүүн сөө</del> рүү дөгөө <b>дөг</b>        | 0                 |
| 106                 | Completed Construction<br>Not Classified                               |  |  |  | 0                 |
|                     | Total Utility Plant  | \$264,116_   | \$0  | \$0  | \$ 264,116        |

### UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

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

| ACCT.<br>NO.<br>(a) | DESCRIPTION<br>(b)           | WATER (c) | WASTEWATER<br>(d) | OTHER THAN<br>REPORTING<br>SYSTEMS<br>(e) | TOTAL<br>(f)  |
|---------------------|------------------------------|-----------|-------------------|---|---|
| 114                 | Acquisition Adjustment       | \$        |                   | \$  | \$ 0<br>0<br>0<br>0   |
| Total P             | lant Acquisition Adjustments | \$0       | \$0               | \$ 0                                      | \$0   |
| 115                 | Accumulated Amortization     |           | \$                | S   | \$ <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> |
| Total A             | ccumulated Amortization      | \$0       | \$0               | \$0                                       | \$0   |
| Net Ac              | quisition Adjustments        | \$0       | \$ 0              | \$0                                       | \$0   |

December 31, 2024

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

| DESCRIPTION<br>(a)   |           | WATER<br>(b) | WAS  | STEWATER<br>(c)  | REP<br>SYS | ER THAN ORTING STEMS (d) |                              | TOTAL<br>(e)          |
|--|-----------|--------------|--|--|------------|--------------------------|------------------------------|-----------------------|
| ACCUMULATED DEPRECIATION Account 108   |           |              |  |  |            |                          |                              |                       |
| Balance first of year  | \$        | 196,087      | \$   |  | \$         |                          | \$                           | 196,087               |
| Credit during year: Accruals charged to: Account 108.1 (1) Account 108.2 (2) Account 108.3 (2) Other Accounts (specify): | \$        | 10,396       | \$   |  | \$         |                          | \$                           | 10,396<br>0<br>0<br>0 |
| Salvage<br>Other Credits (Specify):  |           |              |  |  |            |                          |                              | 0<br>0<br>0<br>0      |
| Total Credits  | \$        | 10,396       | \$   | 0  | \$         | 0                        | \$                           | 10,396                |
| Debits during year: Book cost of plant retired Cost of Removal Other Debits (specify):                                   | errentena |              |  |  |            |                          | gunzginaczki<br>artikalistki | 0<br>0<br>0           |
| Total Debits   | \$        | 0            | \$   | 0  | \$         | 0                        | \$                           | 0                     |
| Balance end of year  | \$        | 206,483      | \$   | 0  | \$         | 0                        | \$                           | 206,483               |
| ACCUMULATED AMORTIZATION   | 1         |              | <del>                                     </del> | THE REAL PROPERTY IN ADMINISTRATION AND ADMINISTRATION CO. |            |                          | 1                            |                       |
| Account 110 Balance first of year  | \$        |              | \$   |  | \$         |                          | \$                           | 0                     |
| Credit during year; Accruals charged to:  Account 110.2 (3) Other Accounts (specify):                                    | \$        |              | \$   |  | \$         |                          | \$                           | 0<br>0<br>0           |
| Total credits  | \$        | 0            | \$   | 0  | \$         | 0                        | \$                           | 0                     |
| Debits during year: Book cost of plant retired Other debits (specify):   |           |              |  |  |            |                          |                              | 0<br>0<br>0           |
| Total Debits   | \$        | 0            | \$   | 0  | \$         | 0                        | \$                           | 0                     |
| Balance end of year  | \$        | 0            | \$   | 0  | \$         | 0                        | \$                           | 0                     |

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

**UTILITY NAME:** 

Southwest Ocala Utility, Inc.

December 31, 2024

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

|  | EXPENSE                        | CHARGED OFF<br>DURING YEAR   |               |  |  |
|--|--------------------------------|--|---------------|--|--|
| DESCRIPTION OF CASE<br>(DOCKET NO.)<br>(a) | INCURRED<br>DURING YEAR<br>(b) | ACCT.<br>(d)   | AMOUNT<br>(e) |  |  |
|  | \$                             |  | \$            |  |  |
| Total                                      | \$0                            | APRIO ES CAPATAS A SALVA A ARMAN A REMANDA A MARIAN A REMANDA A RE | \$ 0          |  |  |

### **NONUTILITY PROPERTY (ACCOUNT 121)**

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

Other Items may be grouped by classes of property.

| DESCRIPTION<br>(a)        | BEGINNING<br>YEAR<br>(b) | ADDITIONS REDUCTIONS (c) (d) |      | ENDING YEAR<br>BALANCE<br>(e)                   |
|---------------------------|--------------------------|------------------------------|------|---|
|                           | \$                       |                              |      | \$ <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> |
| 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<br>BOOK COST<br>(b) |
|---------------------------------------|------------------------------|
| SPECIAL DEPOSITS (Account 132):       | \$                           |
| Total Special Deposits                | \$ 0                         |
|                                       |                              |
| OTHER SPECIAL DEPOSITS (Account 133): | \$                           |
|                                       |                              |
| Total Other Special Deposits          | \$0                          |

December 31, 2024

### INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123 - 127

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

| DESCRIPTION OF SECURITY OR SPECIAL FUND (a)  | FACE OR<br>PAR VALUE<br>(b)  | YEAR END<br>BOOK COST<br>(c) |
|--|--|------------------------------|
| INVESTMENT IN ASSOCIATED COMPANIES (Account 123):  | \$   | \$                           |
| Total Investment in Associated Companies   | The control of the State of the | \$0                          |
| UTILITY INVESTMENTS (Account 124):   | \$   | \$                           |
| Total Utility Investment   |  | \$0                          |
| OTHER INVESTMENTS (Account 125):   |  | \$                           |
| Total Other Investment   |  | \$0                          |
| SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Acc | ccount 127):   | \$                           |
| Total Special Funds  | neret Charles in Benediction and Registrate de Andrée Maintiche Schrift de Angres de Angres de Angres de Angre   | \$0                          |

December 31, 2024

# ACCOUNTS AND NOTES RECEIVABLE - NET ACCOUNTS 141 - 144

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

| DESCRIPTION  |  |   |            | TOTAL  |
|--|--|---|------------|--|
| (a)  |  |   |            | (b)  |
| CUSTOMER ACCOUNTS RECEIVABLE (Account 141): Water        |  | 24.166  |            |  |
| Wastewater   | \$                                     | 24,166  |            |  |
| Other  | ****                                   | Marie Transaction of the Control of |            |  |
| Outer  |  | and the same and the same and the same  |            |  |
|  | ************************************** |   |            |  |
| Total Customer Accounts Receivable                       | insetypen nym manennes (vanes or       | D. Dalla kanada Sankara kanada kanada kanada kala kanada ka Sankara ka Sankara ka Sankara ka Sankara ka Sankar  | \$         | 24,166   |
| OTHER ACCOUNTS RECEIVABLE (Account 142):                 |  |   |            |  |
| Admin Fees Due (OPM)                                     | \$                                     | 4,430   |            |  |
|  |  | ***************************************   |            |  |
|  |  |   |            |  |
| Total Other Accounts Receivable                          |  | il ficie ny biodichi tinko y nazwany pychillenik aviellik ti buwie Mittille   | <b>\$</b>  | 4.420  |
| NOTES RECEIVABLE (Account 144 ):                         |  |   | D.         | 4,430  |
| NOTES RECEIVABLE (Account 144):                          | \$                                     |   |            |  |
|  | _   °                                  |   |            |  |
| NATION CONTINUES AND |  | TO A SECTION ASSESSMENT OF THE SECTION ASSESSMENT   |            |  |
|  |  | NAME OF THE PARTY |            |  |
|  |  | Manufelia (de proprio de la composició de l   | <u> </u>   | _  |
| Total Notes Receivable                                   |  |   | \$         | 0  |
| Total Accounts and Notes Receivable                      |  |   | \$         | 28,596   |
|  |  |   |            | The second secon |
| ACCUMULATED PROVISION FOR                                |  |   |            |  |
| UNCOLLECTIBLE ACCOUNTS (Account 143)                     |  |   | 1          |  |
| Balance first of year                                    | \$                                     |   |            |  |
| Add: Provision for uncollectibles for current year       | \$                                     |   | 1          |  |
| Collection of accounts previously written off            |  |   |            |  |
| Utility Accounts   |  |   |            |  |
| Others   |  |   |            |  |
|  |  |   |            |  |
|  |  |   |            |  |
| Total Additions  | \$                                     | 0   |            |  |
| Deduct accounts written off during year:                 | <b>-</b>                               |   | l          |  |
| Utility Accounts   |  |   |            |  |
| Others   |  | ***************************************   |            |  |
|  |  | State Miles and Manda Jacob   |            |  |
|  |  | neronene errene err<br>Mikiplystelse granden errene erre  |            |  |
| Total accounts written off                               | \$                                     | 0   |            |  |
| Total teconits writerion                                 | Ψ                                      |   | 1          |  |
| Balance end of year                                      |  |   | \$         | 0  |
|  |  |   | <b>T</b> . |  |
| TOTAL ACCOUNTS AND NOTES RECEIVABLE - NI                 | ET .                                   |   | \$         | 28,596   |
|  |  |   | i .        |  |

December 31, 2024

## ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

| DESCRIPTION<br>(a)              | TOTAL (b)         |
|---------------------------------|-------------------|
| Dirk and Donna Leewar SOS (OPM) | \$ 190023<br>3420 |
| Total                           | \$ 193443         |

## NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

|                    | _ 1 · · · · · · · · · · · · · · · · · · |              |
|--------------------|---|--------------|
| DESCRIPTION<br>(a) | INTEREST<br>RATE<br>(b)                 | TOTAL<br>(c) |
|                    | %<br>%<br>%<br>%<br>%<br>%              |              |
| Total              |   | \$ 0         |

## MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

| DESCRIPTION - Provide itemized listing (a)          | BALANCE END<br>OF YEAR<br>(b) |
|---|-------------------------------|
| Administrative Fees due from OPM                    | \$ 4,430                      |
| Total Miscellaneous Current and Acerued Liabilities | \$4,430                       |

#### 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<br>BALANCE<br>(c) |
|--|------------------------------------|----------------------------|
| UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): | \$                                 | \$                         |
| Total Unamortized Debt Discount and Expense          | \$0                                | \$0                        |
| UNAMORTIZED PREMIUM ON DEBT (Account 251):           |                                    | \$                         |
| Total Unamortized Premium on Debt                    | \$ <u>0</u>                        | \$ 0                       |

## EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

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

## MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

| DESCRIPTION - Provide itemized listing . (a)                  | AMOUNT<br>WRITTEN OFF<br>DURING YEAR<br>(b) | YEAR END<br>BALANCE<br>(c) |
|---|---|----------------------------|
| DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1) | \$  | \$                         |
| Total Deferred Rate Case Expense                              | \$0   | \$0                        |
| OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):     | \$  | \$                         |
| Total Other Deferred Debits                                   | \$0   | \$0                        |
| REGULATORY ASSETS (Class A Utilities: Account. 186.3):        |   | *                          |
| Total Regulatory Assets                                       | \$0   | \$0                        |
| TOTAL MISCELLANEOUS DEFERRED DEBITS                           | \$0   | \$0                        |

Southwest Ocala Utility, Inc.

December 31, 2024

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

| DESCRIPTION<br>(a)   | RATE<br>(b) | TOTAL<br>(c)   |
|--|-------------|--|
| COMMON STOCK Par or stated value per share Shares authorized Shares issued and outstanding Total par value of stock issued | %<br>       | \$   |
| Dividends declared per share for year  PREFERRED STOCK  Par or stated value per share                                      | %           | Condition that the Condition of the Cond |
| Shares authorized Shares issued and outstanding Total par value of stock issued Dividends declared per share for year      |             | The second secon |

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

#### BONDS ACCOUNT 221

|  | IN     | TEREST   | PRINCIPAL  |
|--|--------|--|--|
| DESCRIPTION OF OBLIGATION                      | ANNUAL | FIXED OR   | AMOUNT PER   |
| (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) | RATE   | VARIABLE *   | BALANCE SHEET  |
| (a)  | (b)    | (c)  | (d)  |
|  |        |  |  |
|  | %      |  | \$   |
|  | %      | The state of the s |  |
|  | %      |  |  |
|  | %      |  |  |
|  | %      |  |  |
|  | %      |  |  |
|  | %      | and the control of th |  |
|  | %      |  |  |
|  | %      | anderen els in the property in present our or the second and a construction of the second and a construction o   | National Control of the Control of Control o |
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| m . 1  |        |  | Φ Δ  |
| Total  |        |  | ) b U  |
|  |        |  |  |

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

UTILITY NAME: Southwest Ocala Utility, Inc.

#### STATEMENT OF RETAINED EARNINGS

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

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

| ACCT.<br>NO.<br>(a) | DESCRIPTION<br>(b)  | A  | MOUNTS<br>(c)   |
|---------------------|---|--|---|
| 215                 | Unappropriated Retained Earnings:<br>Balance Beginning of Year  | \$   | <del>naman dan manananan mananan ma</del> |
| 439                 | Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: | \$   |   |
|                     | Total Credits: Debits:  | \$<br>\$   | 0   |
|                     |   |  |   |
|                     | Total Debits:   | \$   | ()  |
| 435                 | Balance Transferred from Income   | \$   | , "="y" ( )   |
| 436                 | Appropriations of Retained Earnings:  |  |   |
|                     | Total Appropriations of Retained Earnings   | \$   | 0   |
| 437                 | Dividends Declared:<br>Preferred Stock Dividends Declared   |  |   |
| 438                 | Common Stock Dividends Declared   |  |   |
|                     | Total Dividends Declared  | \$   | 0   |
| 215                 | Year end Balance  | \$   | economic manufacturity spiny man bottom almost and  |
| 214                 | Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):         |  |   |
|                     |   | manapusa makadahahahahahahahahahahahahahahahahahah |   |
| 214                 | Total Appropriated Retained Earnings  | \$   | 0   |
| Total Re            | ained Earnings  | \$   |   |
| Notes to            | Statement of Retained Earnings:   |  | ngundurum det selden die Salden der Salden d            |
| Capital             | cannot be reported until rate base is set.  |  |   |

UTILITY NAME: Southwest Ocala Utility, Inc.

## ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

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

#### OTHER LONG-TERM DEBT ACCOUNT 224

|  | IN'                         | TEREST  | PRINCIPAL  |
|--|-----------------------------|---|--|
| DESCRIPTION OF OBLIGATION                      | ANNUAL                      | FIXED OR  | AMOUNT PER   |
| (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) | RATE                        | VARIABLE *  | BALANCE SHEET  |
| (a)  | (b)                         | (c)   | (d)  |
|  |                             |   |  |
|  | %                           |   | \$   |
|  | %                           | **************************************  | Wildlish wat had the section to the control of the  |
|  | %                           |   |  |
|  | %                           |   |  |
|  | %                           | anni nakahi sadanka silahunan andara y kara karanga, kalanga kita unani misika kitakhiri  | 2400-121-2512-121-1-1-1-1-1-1-1-1-1-1-1-1-1-   |
|  | %                           |   |  |
|  | %                           |   |  |
| **************************************         | %                           |   |  |
|  | %                           | (ATANTAN AND MAINS) and place by parties or superior supe          | **************************************   |
|  | <u> </u>                    |   | **************************************   |
|  |                             |   | and the state of t |
|  |                             |   |  |
|  |                             |   |  |
|  | %                           |   |  |
|  | %                           | <del>artice (M)</del> de transfer de transfer de participat de la companya del companya de la companya de la companya del companya de la companya del la companya del la companya de |  |
|  | POTENT COMMUNICATION OF THE | 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1  |  |
|  |                             |   |  |
| Total  |                             |   | \$0  |
|  |                             |   |  |

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

Southwest Ocala Utility, Inc.

December 31, 2024

#### **NOTES PAYABLE ACCOUNTS 232 AND 234**

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

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

#### ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

| DESCRIPTION (a)  | TOTAL (b)           |
|--|---------------------|
| Brick City Management, LLC Southwest Ocala Sewer, Inc. | \$ 176,535<br>8,651 |
| Total  | \$185,186           |

UTILITY NAME: Southwest Ocala Utility, Inc.

## ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

| DESCRIPTION<br>OF DEBIT<br>(a)   | BALANCE<br>BEGINNING<br>OF YEAR<br>(b) | #   | EREST ACCRUED<br>DURING YEAR<br>AMOUNT<br>(d) | INTEREST<br>PAID DURING<br>YEAR<br>(e)  | BALANCE END<br>OF YEAR<br>(f) |
|--|--|-----|---|---|-------------------------------|
| ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt                                   | \$                                     |     | \$  | \$  | \$                            |
| Total Account 237.1  | \$0                                    |     | \$0   | \$0   | \$0                           |
| ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits              | \$(8)                                  | 427 | \$ 28   | \$  | \$                            |
| Total Account 237.2  | \$(8)                                  |     | \$  | s <u>0</u>  | \$                            |
| Total Account 237 (1)  | \$(8)                                  |     | \$28  | \$0   | \$                            |
| INTEREST EXPENSED: Total accrual Account 237 Less Capitalized Interest Portion of AFUDC: |  | 237 | \$ 28   | <ul><li>(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.</li><li>(2) Must agree to F-3 (c), Current Year Interest Expense</li></ul> |                               |
| Net Interest Expensed to Account No. 427 (2)   |  |     | \$  |   |                               |

YEAR OF REPORT
December 31, 2024

UTILITY NAME: Southwest Ocala Utility, Inc.

## MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

| DESCRIPTION - Provide itemized listing (a)          |            |  |
|---|------------|--|
| Admin Fees depoisted by OPM                         | \$107,478  |  |
| Total Miscellaneous Current and Accrued Liabilities | \$ 107,478 |  |

### ADVANCES FOR CONSTRUCTION ACCOUNT 252

| NAME OF PAYOR *<br>(a) | BALANCE<br>BEGINNING<br>OF YEAR<br>(b) | ACCT. DEBIT (c) | •   | CREDITS<br>(e) | BALANCE END<br>OF YEAR<br>(f)                     |
|------------------------|--|-----------------|-----|----------------|---|
|                        | \$                                     |                 | \$  | \$             | \$ 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0 |
| Tota!                  | \$0                                    |                 | \$0 | \$0            | \$0   |

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

Southwest Ocala Utility, Inc.

December 31, 2024

## OTHER DEFERRED CREDITS ACCOUNT 253

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

## CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

| DESCRIPTION<br>(a)                        | WATER<br>(W-7)<br>(b) | WASTEWATER<br>(S-7)<br>(c) | W & WW OTHER THAN SYSTEM REPORTING (d) | TOTAL<br>(e) |  |
|---|-----------------------|----------------------------|--|--------------|--|
| Balance first of year                     | \$ 83,987             | \$0                        | \$                                     | \$83,987_    |  |
| Add credits during year:                  | \$0                   | \$0                        | \$                                     | \$0          |  |
| Less debit charged during the year        | \$0                   | \$0                        | \$                                     | \$0          |  |
| Total Contribution In Aid of Construction | \$ 83,987             | \$0                        | \$0                                    | \$ 83,987    |  |

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

| DESCRIPTION<br>(a)   | WATER<br>(W-8(a))<br>(b) | WASTEWATER<br>(S-8(a))<br>(c) | W & WW OTHER<br>THAN SYSTEM<br>REPORTING<br>(d) | TOTAL<br>(e) |
|--|--------------------------|-------------------------------|---|--------------|
| Balance first of year  | \$ 63,576                | \$0                           | \$  | \$ 63,576    |
| Debits during the year:  | \$                       | \$0                           | \$  | \$2,822_     |
| Credits during the year  | \$0                      | \$0                           | \$  | \$0          |
| Total Accumulated Amortization of Contributions In Aid of Construction | \$ 66,398                | \$0                           | \$0   | \$ 66,398    |

Southwest Ocala Utility, Inc.

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

| 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.<br>(b) | AMOUNT<br>(c) |
|--|-----------------|---------------|
| Net income for the year  | F-3(c)          | \$ (73,327)   |
| 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   |                 | \$ (73,327)   |
| Computation of tax:  |                 |               |

# WATER OPERATION SECTION

#### Southwest Ocala Utility, Inc.

December 31, 2024

#### WATER LISTING OF SYSTEM GROUPS

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

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

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

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

| SYSTEM NAME / COUNTY | CERTIFICATE<br>NUMBER   | GROUP<br>NUMBER  |
|----------------------|---|--|
| Bahia Oaks/Marion    | 6420103   |  |
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|                      |   | MARKALLER CANCELLAR CONTRACTOR CO |
|                      |   |  |

December 31, 2024

**UTILITY NAME:** 

Southwest Ocala Utility, Inc.

**SYSTEM NAME / COUNTY:** 

Bahia Oaks/Marion

#### SCHEDULE OF YEAR END WATER RATE BASE

| ACCT.<br>NO.<br>(a)                 | ACCOUNT NAME<br>(b)   | REFERENCE<br>PAGE<br>(c) | WATER<br>UTILITY<br>(d) |
|-------------------------------------|---|--------------------------|-------------------------|
| 101                                 | Utility Plant In Service  | W-4(b)                   | \$<br>264,116           |
|                                     | Less: Nonused and Useful Plant (1)                                    |                          |                         |
| 108                                 | Accumulated Depreciation  | W-6(b)                   | <br>206,483             |
| 110                                 | Accumulated Amortization  | F-8                      | <br>200,463             |
| 271                                 | Contributions in Aid of Construction                                  | W-7                      | <br>83,987              |
| 252                                 | Advances for Construction   | F-20                     |                         |
|                                     | Subtotal  |                          | \$<br>(26,354)          |
| 272                                 | Add: Accumulated Amortization of Contributions in Aid of Construction | W-8(a)                   | \$<br>66,398            |
|                                     | Subtotal  |                          | \$<br>40,044            |
|                                     | Plus or Minus:  |                          |                         |
| 114                                 | Acquisition Adjustments (2)   | F-7                      | <br>                    |
| 115                                 | Accumulated Amortization of Acquisition Adjustments (2)               | F-7                      |                         |
|                                     | Working Capital Allowance (3)   |                          | <br>                    |
|                                     | Other (Specify):  |                          |                         |
| Rate base                           | WATER RATE BASE has not been set.                                     |                          | \$                      |
| WA                                  | \$<br>(73,299)  |                          |                         |
| NACOESCENTRANTO METAMA TOTELLO ESTA | ACHIEVED RATE OF RETURN (Water Operating Income / Water I             | Rate Base)               |                         |

NOTES: (1) Estimate based on the methodology used in the last rate proceeding.

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

Southwest Ocala Utility, Inc.

December 31, 2024

SYSTEM NAME / COUNTY:

Bahia Oaks/Marion

#### WATER OPERATING STATEMENT

| ACCT.<br>NO.<br>(a)  | NO. ACCOUNT NAME PAGE  |  | (                                      | CURRENT<br>YEAR<br>(d)   |
|--|--|--|--|--|
| 400  | UTILITY OPERATING INCOME Operating Revenues  | <b>W</b> -9  | \$                                     | 225,707  |
| 469  | Less: Guaranteed Revenue and AFPI  | W-9  |  | 0  |
|  | Net Operating Revenues   |  | \$                                     | 225,707  |
| 401  | Operating Expenses   | W-10(a)  | \$                                     | 280,626  |
| 403  | Depreciation Expense Less: Amortization of CIAC  | W-6(a)<br>W-8(a)   |  | 10,396<br>2,822  |
|  | Net Depreciation Expense   |  | \$                                     | 7,574  |
| 406  | Amortization of Utility Plant Acquisition Adjustment   | F-7  |  | . <u>1844-1844 - 1844 - 1844 - 1844 - 1844 - 1844 - 1844 - 1844 - 1844 - 1844 - 1844 - 1844 - 1844 - 1844 - 1844 - 1</u> |
| 407  | Amortization Expense (Other than CIAC)   | F-8  | 1                                      | 0  |
| 408.10<br>408.11<br>408.12<br>408.13<br>408<br>409.1<br>410.10<br>410.11<br>411.10<br>412.10<br>412.11 | Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses  Total Taxes Other Than Income Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income |  | \$                                     | 9,250<br>1,556<br>10,806   |
| Milympocochingea in Associate de Associates communicati  | Utility Operating Expenses  Utility Operating Income   | un quantitativa sa sa distributiva da distribu | \$<br>\$                               | (73,299)   |
|  | Add Back:  |  | ************************************** | Grinden ich delegen ist gewert zu zu eine geforen an werden der  |
| 469  | Guaranteed Revenue (and AFPI)  | W-9  | \$                                     | 0_   |
| 413  | Income From Utility Plant Leased to Others   | and the second s |  | pystes (Bath Print)  |
| 414  | Gains (losses) From Disposition of Utility Property  |  |  |  |
| 420  | Allowance for Funds Used During Construction   |  |  |  |
|  | Total Utility Operating Income   |  | \$                                     | (73,299)   |

SYSTEM NAME / COUNTY:

Southwest Ocala Utility, Inc.

Bahia Oaks/Marion

December 31, 2024

#### WATER UTILITY PLANT ACCOUNTS

| ACCT. |  | PREVIOUS  |           |   | CURRENT |
|-------|--|-----------|-----------|---|---------|
| NO.   | ACCOUNT NAME                           | YEAR      | ADDITIONS | RETIREMENTS                             | YEAR    |
| (a)   | (b)                                    | (c)       | (d)       | (e)                                     | (f)     |
| 301   | Organization                           | \$        | \$        | \$                                      | \$ 0    |
| 302   | Franchises                             |           |           |   | 0       |
| 303   | Land and Land Rights                   | 2,815     |           |   | 2,815   |
| 304   | Structures and Improvements            |           |           |   | 0       |
| 305   | Collecting and Impounding Reservoirs   |           |           |   | 0       |
| 306   | Lake, River and Other Intakes          |           |           |   | 0       |
| 307   | Wells and Springs                      |           |           |   | 0       |
| 308   | Infiltration Galleries and Tunnels     |           |           |   | 0       |
| 309   | Supply Mains                           |           |           |   | 0       |
| 310   | Power Generation Equipment             |           |           |   | 0       |
| 311   | Pumping Equipment                      |           |           |   | 0       |
| 320   | Water Treatment Equipment              |           |           | *************************************** | 0       |
| 330   | Distribution Reservoirs and Standpipes |           |           |   | 0       |
| 331   | Transmission and Distribution Mains    | 178,335   |           |   | 178,335 |
| 333   | Services                               |           |           |   | 0       |
| 334   | Meters and Meter Installations         | 70,114    |           |   | 70,114  |
| 335   | Hydrants                               | 2,550     |           |   | 2,550   |
| 336   | Backflow Prevention Devices            | 4,400     |           |   | 4,400   |
| 339   | Other Plant Miscellaneous Equipment    | 2,287     |           |   | 2,287   |
| 340   | Office Furniture and Equipment         |           |           |   | 0       |
| 341   | Transportation Equipment               |           |           |   | 0       |
| 342   | Stores Equipment                       |           |           |   | 0       |
| 343   | Tools, Shop and Garage Equipment       |           | 3,615     |   | 3,615   |
| 344   | Laboratory Equipment                   |           |           |   | 0       |
| 345   | Power Operated Equipment               |           |           |   | 0       |
| 346   | Communication Equipment                |           |           |   | 0       |
| 347   | Miscellaneous Equipment                |           |           |   | 0       |
| 348   | Other Tangible Plant                   |           |           |   | 0       |
|       | TOTAL WATER PLANT                      | \$260,501 | \$3,615   | \$0                                     | \$      |

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

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

Southwest Ocala Utility, Inc.

SYSTEM NAME / COUNTY:

Bahia Oaks/Marion

#### WATER UTILITY PLANT MATRIX

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                    | CURRENT<br>YEAR<br>(c) | .i<br>Intangible<br>Plant<br>(d) | .2<br>SOURCE<br>OF SUPPLY<br>AND PUMPING<br>PLANT<br>(e) | 3<br>WATER<br>TREATMENT<br>PLANT<br>(f) | 4 TRANSMISSION AND DISTRIBUTION PLANT (g) | .5<br>GENERAL<br>PLANT<br>(h)          |
|---------------------|--|------------------------|----------------------------------|--|---|---|--|
| 301                 | Organization                           | \$ 0                   | <b>S</b>                         | \$   | \$                                      | \$  | \$                                     |
| 302                 | Franchises                             | 0                      |                                  |  |   |   |  |
| 303                 | Land and Land Rights                   | 2,815                  |                                  |  |   | 2,815                                     |  |
| 304                 | Structures and Improvements            | 0                      |                                  |  |   |   |  |
| 305                 | Collecting and Impounding Reservoirs   | 0                      |                                  |  |   |   |  |
| 306                 | Lake, River and Other Intakes          | 0                      |                                  |  |   |   |  |
| 307                 | Wells and Springs                      | 0                      |                                  |  |   |   |  |
| 308                 | Infiltration Galleries and Tunnels     | 0                      |                                  |  |   |   |  |
| 309                 | Supply Mains                           | 0                      |                                  |  | S 41 41                                 |   |  |
| 310                 | Power Generation Equipment             | 0                      |                                  |  |   |   |  |
| 311                 | Pumping Equipment                      | 0                      |                                  |  |   |   |  |
| 320                 | Water Treatment Equipment              | 0                      |                                  |  |   |   |  |
| 330                 | Distribution Reservoirs and Standpipes | 0                      |                                  |  |   | ***************************************   |  |
| 331                 | Transmission and Distribution Mains    | 178,335                |                                  |  |   | 178,335                                   |  |
| 333                 | Services                               | 0                      |                                  |  |   |   |  |
| 334                 | Meters and Meter Installations         | 70,114                 |                                  |  | (************************************** | 70,114                                    |  |
| 335                 | Hydrants                               | 2,550                  |                                  | ***************************************                  | ****                                    | 2,550                                     |  |
| 336                 | Backflow Prevention Devices            | 4,400                  |                                  |  | And and the property of the control of  | 4,400                                     | *****                                  |
| 339                 | Other Plant Miscellaneous Equipment    | 2,287                  |                                  |  | **************************************  | 2,287                                     | And the second of the second           |
| 340                 | Office Furniture and Equipment         | 0                      |                                  | ***************************************                  | *************************************** |   |  |
| 341                 | Transportation Equipment               | 0                      |                                  |  |   |   |  |
| 342                 | Stores Equipment                       | 0                      |                                  |  |   |   |  |
| 343                 | Tools, Shop and Garage Equipment       | 3,615                  |                                  |  | **************************************  | ***************************************   | 3,615                                  |
| 344                 | Laboratory Equipment                   | 0                      |                                  |  |   | ***************************************   |  |
| 345                 | Power Operated Equipment               | 0                      |                                  |  |   |   |  |
| 346                 | Communication Equipment                | 0                      |                                  |  |   | ***************************************   | *** ********************************** |
| 347                 | Miscellaneous Equipment                | 0                      |                                  |  |   | ***************************************   |  |
| 348                 | Other Tangible Plant                   | 0                      |                                  |  |   | ***************************************   |  |
|                     | TOTAL WATER PLANT                      | \$ 264,116             | \$0                              | S0   | SO_                                     | \$ 260,501                                | \$3,615                                |

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

Southwest Ocala Utility, Inc.

December 31, 2024

**SYSTEM NAME / COUNTY:** 

Bahia Oaks/Marion

#### BASIS FOR WATER DEPRECIATION CHARGES

|         |  | AVERAGE  | AVERAGE  | DEPRECIATION   |
|---------|--|--|--|--|
|         |  | SERVICE  | NET  | RATE APPLIED   |
| ACCT.   |  | LIFE IN  | SALVAGE IN   | IN PERCENT   |
| NO.     | ACCOUNT NAME                           | YEARS  | PERCENT  | (100% - d) / c   |
| (a)     | (b)                                    | (c)  | (d)  | (e)  |
| 304     | Structures and Improvements            |  |  |  |
| 305     | Collecting and Impounding Reservoirs   |  |  |  |
| 306     | Lake, River and Other Intakes          |  |  |  |
| 307     | Wells and Springs                      |  |  |  |
| 308     | Infiltration Galleries and Tunnels     |  |  | tale and the second   |
| 309     | Supply Mains                           |  |  |  |
| 310     | Power Generation Equipment             | terform to Annicolomopho approcessorm par pysposenickie in control control control control control control control   | B  | designativities assume the second   |
| 311     | Pumping Equipment                      |  |  | ***************************************  |
| 320     | Water Treatment Equipment              | **************************************   |  |  |
| 330     | Distribution Reservoirs and Standpipes | PROPERTY OF THE PROPERTY OF TH |  |  |
| 331     | Transmission and Distribution Mains    | 38   |  | 2.63%  |
| 333     | Services                               | **************************************   | ***************************************  | ***************************************  |
| 334     | Meters and Meter Installations         | 17   |  | 5.88%  |
| 335     | Hydrants                               | 40   | Participation of the Control of the  | 2.50%  |
| 336     | Backflow Prevention Devices            | 10   |  | 10.00%   |
| 339     | Other Plant Miscellaneous Equipment    | 20   | **************************************   | 5.00%  |
| 340     | Office Furniture and Equipment         |  |  |  |
| 341     | Transportation Equipment               |  | TOTAL THE MEDICAL PROPERTY AND   | ***************************************  |
| 342     | Stores Equipment                       | ana y cango sangani ana kana kana kata Mari Palaini Mari da Andre  | POR VICTOR DE COMPANSA DE LA COMPANSA DEL COMPANSA DEL COMPANSA DE LA COMPANSA DE | The state of the s |
| 343     | Tools, Shop and Garage Equipment       | 5  | WHITE THE COMMENT OF  | 20.00%   |
| 344     | Laboratory Equipment                   | THE REAL PROPERTY OF THE PERSON NAMED IN THE P | hapter Constitution for the Constitution of State Constitution Constit | THE RESIDENCE OF THE PROPERTY  |
| 345     | Power Operated Equipment               | ADDRESS OF THE PERSON OF THE P |  | ***************************************  |
| 346     | Communication Equipment                | ACTIVITY CONTRACTOR OF CONTRACTOR OF THE PROPERTY OF THE PROPE |  | CONTRACTOR DESCRIPTION OF THE PROPERTY OF THE  |
| 347     | Miscellaneous Equipment                |  | TOTAL TOTAL CONTROL CO |  |
| 348     | Other Tangible Plant                   |  |  | AND THE PROPERTY OF THE PROPER |
| Water l | Plant Composite Depreciation Rate *    |  |  |  |

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

Southwest Ocala Utility, Inc.

SYSTEM NAME / COUNTY:

Bahia Oaks/Marion

#### ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

| ACCT.<br>NO.<br>(a)   | ACCOUNT NAME<br>(b)  | BALANCE<br>AT BEGINNING<br>OF YEAR<br>(c) | ACCRUALS<br>(d)                    | OTHER<br>CREDITS *<br>(e) | TOTAL CREDITS (d+e) (f)   |
|---|--|---|------------------------------------|---------------------------|---|
| 304<br>305<br>306<br>307<br>308<br>309<br>310<br>311<br>320<br>330<br>331<br>333<br>334<br>335<br>336<br>339<br>340<br>341<br>342 | Structures and Improvements Collecting and Impounding Reservoirs Lake, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Services Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant Miscellaneous Equipment Office Furniture and Equipment Transportation Equipment Stores Equipment | 75,802<br>1,180<br>8,140<br>1,886         | 4,931<br>4,124<br>64<br>440<br>114 | \$                        | \$ 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>4,931<br>0<br>4,931<br>0<br>4,124<br>64<br>440<br>114<br>0<br>0 |
| 343<br>344<br>345<br>346<br>347<br>348  | Tools, Shop and Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Other Tangible Plant  |   | 723                                |                           | 723<br>0<br>0<br>0<br>0<br>0<br>0   |
| TOTAL W   | ATER ACCUMULATED DEPRECIATION  | \$196,087_                                | 10,396                             | 0                         | 10,396  |

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

W-6(a) GROUP\_\_\_\_

Southwest Ocala Utility, Inc.

SYSTEM NAME / COUNTY:

Bahia Oaks/Marion

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

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                    | PLANT<br>RETIRED<br>(g)                 | SALVAGE AND<br>INSURANCE<br>(h)  | COST OF<br>REMOVAL<br>AND OTHER<br>CHARGES<br>(i) | TOTAL<br>CHARGES<br>(g-h+i)<br>(j) | BALANCE AT<br>END OF YEAR<br>(c+f-j)<br>(k) |
|---------------------|--|---|--|---|------------------------------------|---|
| 304                 | Structures and Improvements            | \$                                      | \$   | \$  | \$ 0                               | \$ 0  |
| 305                 | Collecting and Impounding Reservoirs   | *************************************** |  |   | 0                                  | 0   |
| 306                 | Lake, River and Other Intakes          |   |  |   | 0                                  | 0   |
| 307                 | Wells and Springs                      |   |  |   | 0                                  | 0   |
| 308                 | Infiltration Galleries and Tunnels     |   |  |   | 0                                  | 0   |
| 309                 | Supply Mains                           |   |  |   | 0                                  | 0   |
| 310                 | Power Generation Equipment             | **************************************  |  | ***************************************           | 0                                  | 0   |
| 311                 | Pumping Equipment                      |   |  |   | 0                                  | 0   |
| 320                 | Water Treatment Equipment              |   |  | ***************************************           | 0                                  | 0   |
| 330                 | Distribution Reservoirs and Standpipes |   |  |   | 0                                  | 0   |
| 331                 | Transmission and Distribution Mains    |   |  |   | 0                                  | 114,010                                     |
| 333                 | Services                               | *************************************** | ***************************************  | ***************************************           | 0                                  | 0   |
| 334                 | Meters and Meter Installations         | **************************************  | ***************************************  |   | 0                                  | 79,926                                      |
| 335                 | Hydrants                               | *************************************** |  |   | 0                                  | 1,244                                       |
| 336                 | Backflow Prevention Devices            |   | W-11-16-1-11-11-11-11-11-11-11-11-11-11-1  |   | 0                                  | 8,580                                       |
| 339                 | Other Plant Miscellaneous Equipment    |   |  |   | 0                                  | 2,000                                       |
| 340                 | Office Furniture and Equipment         |   | ***************************************  |   | 0                                  | 0   |
| 341                 | Transportation Equipment               |   |  |   | 0                                  | 0   |
| 342                 | Stores Equipment                       |   | **************************************   |   | 0                                  | 0   |
| 343                 | Tools, Shop and Garage Equipment       |   |  |   | 0                                  | 723   |
| 344                 | Laboratory Equipment                   |   |  | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,           | 0                                  | 0   |
| 345                 | Power Operated Equipment               |   | Annual Annual Property Control of the Control of th |   | 0                                  | 0   |
| 346                 | Communication Equipment                |   |  |   | 0                                  | 0   |
| 347                 | Miscellaneous Equipment                |   |  |   | 0                                  | 0   |
| 348                 | Other Tangible Plant                   |   | Announce of the second  |   | Û                                  |   |
| TOTAL WA            | TER ACCUMULATED DEPRECIATION           | \$0                                     | \$0  | \$0   | \$0                                | \$206,483                                   |

W-6(b) GROUP\_\_\_\_

Southwest Ocala Utility, Inc.

December 31, 2024

SYSTEM NAME / COUNTY:

Bahia Oaks/Marion

## CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

| DESCRIPTION (a)  | REFERENCE<br>(b) | W  | ATER<br>(c) |
|--|------------------|----|-------------|
| Balance first of year  |                  | \$ | 83,987      |
| Add credits during year:  Contributions received from Capacity,  Main Extension and Customer Connection Charges  Contributions received from Developer or  Contractor Agreements in cash or property | W-8(a)<br>W-8(b) | \$ | 0           |
| Total Credits  |                  | \$ | 0           |
| Less debits charged during the year (All debits charged during the year must be explained below)   |                  | \$ |             |
| Total Contributions In Aid of Construction   |                  | \$ | 83,987      |

|     | 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:  |
|     |   |
|     |   |
|     |   |
|     |   |
|     |   |
| -   |   |
|     |   |
|     |   |
| •   |   |
|     |   |
| *** |   |

Southwest Ocala Utility, Inc.

SYSTEM NAME / COUNTY:

Bahia Oaks/Marion

December 31, 2024

#### WATER CIAC SCHEDULE "A"

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

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

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

| DESCRIPTION<br>(a)  | V  | ATER<br>(b) |
|---|----|-------------|
| Balance first of year   | \$ | 63,576      |
| Debits during the year: Accruals charged to Account 272 Other debits (specify): | \$ | 2,822       |
| Total debits  |    | 2,822       |
| Credits during the year (specify):  | \$ |             |
| Total credits   | \$ | 0           |
| Balance end of year   | \$ | 66,398      |

Southwest Ocala Utility, Inc.

December 31, 2024

SYSTEM NAME / COUNTY:

Bahia Oaks/Marion

#### 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<br>(a) | INDICATE<br>CASH OR<br>PROPERTY<br>(b) | AMOUNT<br>(c) |
|--------------------|--|---------------|
|                    |  | \$            |
|                    |  |               |
|                    |  |               |
|                    |  |               |
|                    |  |               |
|                    |  |               |
|                    |  |               |
|                    |  |               |
|                    |  |               |
| Total Credits      |  | \$0           |

#### Southwest Ocala Utility, Inc.

| December | 31  | 2024 |
|----------|-----|------|
| December | JI, | 2024 |

**SYSTEM NAME / COUNTY:** 

Bahia Oaks/Marion

#### WATER OPERATING REVENUE

| ACCT.<br>NO.<br>(a)  | DESCRIPTION (b)                        | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c)   | YEAR END<br>NUMBER OF<br>CUSTOMERS<br>(d)  | AMOUNT<br>(e)  |
|--|--|---|--|--|
| (4)  | Water Sales:                           |   |  | (0)  |
| 460  | Unmetered Water Revenue                |   |  | \$   |
|  | Metered Water Revenue:                 |   |  |  |
| 461.1  | Sales to Residential Customers         |   |  | 189,245  |
| 461.2  | Sales to Commercial Customers          | manykaniga middi yiddi ywlaidigaidd diddig dilwyddid y yr ynghiannau a glyd yngan gyggag ymgyngg                |  | 21,635   |
| 461.3  | Sales to Industrial Customers          |   |  | Wilder Company |
| 461.4  | Sales to Public Authorities            | ***************************************   | THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRE |  |
| 461.5  | Sales Multiple Family Dwellings        |   | THE THE PROPERTY OF THE PROPER |  |
| 101.5  | Sures Multiple Lattry Dwellings        |   |  |  |
|  | Total Metered Sales                    | 0   |  | \$ 210,880   |
|  | Fire Protection Revenue:               |   |  |  |
| 462.1  | Public Fire Protection                 |   |  |  |
| 462.2  | Private Fire Protection                |   | W. Allandria, Co. C.   | 1,772  |
|  | Total Fire Protection Revenue          | 0   | 0  | \$1,772_   |
| 464  | Other Sales To Public Authorities      |   |  |  |
| 465  | Sales To Irrigation Customers          |   |  |  |
| 466  | Sales For Resale                       | And any order of the second | WANTED THE PARTY OF THE PARTY O |  |
| 467  | Interdepartmental Sales                |   | The second secon |  |
| and the second s | Total Water Sales                      | 0   | 0  | \$ 212,652   |
|  | Other Water Revenues:                  |   |  |  |
| 469  | Guaranteed Revenues (Including Allowan | ce for Funds Prudently Inv  | ested or AFPI)   | \$   |
| 470  | Forfeited Discounts                    |   |  |  |
| 471  | Miscellaneous Service Revenues         |   |  | ***************************************  |
| 472  | Rents From Water Property              |   |  | AND  |
| 473  | Interdepartmental Rents                |   |  | Name of the State  |
| 474  | Other Water Revenues                   | na managaman, mperinan dalam anta da 1933 A Managamban anta ang managamban anta anta anta anta anta anta anta a | Solid (Alley Africa) and the same grounding of the same and the same and the same and the same and the same an   | 13,055   |
| See as the second of the secon | Total Other Water Revenues             | ner gegen programme (alle establishe er                                     |  | \$13,055_  |
|  | Total Water Operating Revenues         |   |  | \$ 225,707   |

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

Southwest Ocala Utility, Inc.

SYSTEM NAME / COUNTY:

Bahia Oaks/Marion

## WATER UTILITY EXPENSE ACCOUNT MATRIX

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                 | CURRENT<br>YEAR<br>(c) | .1<br>SOURCE OF<br>SUPPLY AND<br>EXPENSES -<br>OPERATIONS<br>(d)   | .2<br>SOURCE OF<br>SUPPLY AND<br>EXPENSES -<br>MAINTENANCE<br>(e)  |
|---------------------|-------------------------------------|------------------------|--|--|
| 601                 | Salaries and Wages - Employees      | \$ 0                   | \$   | \$   |
| 603                 | Salaries and Wages - Officers,      | y V                    |  | <b>4</b>   |
| 003                 | Directors and Majority Stockholders | 0                      |  |  |
| 604                 | Employee Pensions and Benefits      | 0                      |  |  |
| 610                 | Purchased Water                     | 40,295                 | 40,295   |  |
| 615                 | Purchased Power                     | 0                      | 10,273   |  |
| 616                 | Fuel for Power Production           | 0                      |  |  |
| 618                 | Chemicals                           |                        |  |  |
| 620                 | Materials and Supplies              | 15,003                 |  | are an excellent objects and province are now the particular and account of  |
| 631                 | Contractual Services-Engineering    | 0                      | AND THE RESIDENCE AND THE PROPERTY OF THE PROP | Section of case of case and case of ca |
| 632                 | Contractual Services - Accounting   | 1,024                  | THE RESERVE OF THE PERSON OF T |  |
| 633                 | Contractual Services - Legal        | 320                    | and the second s | programment of a Ministry with Control of the Contr |
| 634                 | Contractual Services - Mgt. Fees    | 92,963                 | #0000000 ticking interpretations   |  |
| 635                 | Contractual Services - Testing      | 23,914                 |  |  |
| 636                 | Contractual Services - Other        | 91,459                 | Address (Address Total Adjusters to Sound Total Adjusters (Adjusters (Adjuste | TOTAL CONTRACTOR OF THE PROPERTY OF THE PROPER |
| 641                 | Rental of Building/Real Property    | 10,994                 | ######################################   | West of the second seco |
| 642                 | Rental of Equipment                 | 0                      | **************************************   |  |
| 650                 | Transportation Expenses             | 893                    | MOLE OF DESIGNATION OF THE PROPERTY OF THE PRO | CONTRACTOR OF THE PROPERTY OF  |
| 656                 | lnsurance - Vehicle                 | 0                      | MANAGEMENT AND   |  |
| 657                 | Insurance - General Liability       | 3,296                  | ***************************************  |  |
| 658                 | Insurance - Workman's Comp.         | 0                      |  |  |
| 659                 | Insurance - Other                   | 0                      |  |  |
| 660                 | Advertising Expense                 | 0                      |  |  |
| 666                 | Regulatory Commission Expenses      |                        |  |  |
|                     | - Amortization of Rate Case Expense | 0                      |  |  |
| 667                 | Regulatory Commission ExpOther      | 0                      |  |  |
| 668                 | Water Resource Conservation Exp.    | 0                      |  |  |
| 670                 | Bad Debt Expense                    | 465                    |  |  |
| 675                 | Miscellaneous Expenses              | 0                      |  |  |
| Total Water U       | Itility Expenses                    | \$                     | \$ 40,295  | \$0  |

SYSTEM NAME / COUNTY:

Southwest Ocala Utility, Inc.

Bahia Oaks/Marion

December 31, 2024

#### WATER UTILITY EXPENSE ACCOUNT MATRIX

| .3 WATER TREATMENT EXPENSES - OPERATIONS (f) | .4<br>WATER<br>TREATMENT<br>EXPENSES -<br>MAINTENANCE<br>(g) | .5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h) | .6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i) | .7 CUSTOMER ACCOUNTS EXPENSE (j) | .8 ADMIN. & GENERAL EXPENSES (k) |
|--|--|--|---|----------------------------------|----------------------------------|
| \$   | \$   | \$   | \$  | \$                               | \$                               |
|  |  |  |   |                                  |                                  |
|  |  | 100  | 873   | 6,776                            | 7,254<br>1,024<br>320<br>92,963  |
|  |  | 23,914<br>7,126<br>2,401                                 | 6,366   | 63,094                           | 14,873<br>8,593<br>893           |
|  |  |  |   |                                  | 3,296                            |
|  |  |  |   |                                  |                                  |
|  |  |  |   | 465                              |                                  |
| \$0  | \$0  | \$33,541_  | \$ 7,239  | \$                               | \$129,216_                       |

SYSTEM NAME / COUNTY:

Bahia Oaks/Marion

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<br>TO<br>CUSTOMERS<br>( Omit 000's )<br>(f) |
|--|---|--|--|--|--|
| January                                  | 2,429   |  |  | 2,429  | 2,042  |
| February                                 | 3,158   |  |  | 3,158  | 2,647  |
| March                                    | 3,374   |  |  | 3,374  | 2,841  |
| April                                    | 3,503   | WALLAND THE PROPERTY OF THE PR |  | 3,503  | 2,900  |
| May                                      | 4,375   |  |  | 4,375  | 3,645  |
| June                                     | 4,186   |  |  | 4,186  | 3,498  |
| July                                     | 3,552   |  |  | 3,552  | 3,025  |
| August                                   | 3,356   |  |  | 3,356  | 2,871  |
| September                                | 3,664   |  |  | 3,664  | 3,062  |
| October                                  | 3,205   |  |  | 3,205  | 2,723  |
| November                                 | 3,717   |  |  | 3,717  | 3,186  |
| December                                 | 3,959   |  |  | 3,959  | 3,372  |
| Total<br>for Year                        | 42,478  | 0  | 0  | 42,478   | 35,812   |
| If water is pur<br>Vendor<br>Point of de | chased for resale, indic                      | ate the following:   |  |  |  |
| t out or de                              | nivery  | DR 200   |  |  |  |
| If water is solo                         | d to other water utilities                    | s for redistribution, list   | names of such utilities be                             | elow:  |  |
|  |   | ikama (kapitan kapitan pergampan) yang pengangan mengantan tidak membalan sembala sembala sembala sembala seba<br>Kapitan kapitan kapitan pengangan kapitan pengangan pengangan sebagai sebagai sebagai sebagai sebagai sebagai  |  | # COMMAND OF THE PART OF THE PART OF THE THE PART OF T |  |

#### SOURCE OF SUPPLY

| List for each source of supply: | CAPACITY<br>OF WELL | GALLONS<br>PER DAY<br>FROM SOURCE   | TYPE OF<br>SOURCE |
|---------------------------------|---------------------|---|-------------------|
|                                 |                     | Westfortific to of of Control (1970) and a system of the order of the |                   |
|                                 |                     | T-1779 V0000000 COMMONDAY, OLD MODEL COMMONDA AND AND AND AND AND AND AND AND AND   |                   |
|                                 |                     |   |                   |

| <b>X</b> 7 | T3 A | T. | A 17   | A. S. A. S. A. | ORT |
|------------|------|----|--------|----------------|-----|
| v          | нл   |    | K B B( | 12 H M         |     |
|            | 110  |    | ~.     |                |     |
|            |      |    |        |                |     |

Southwest Ocala Utility, Inc.

December 31, 2024

SYSTEM NAME / COUNTY:

Bahia Oaks/Marion

#### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

| Permitted Capacity of Plant (GPD):  | Marie Control of the |  |
|---|---|--|
| Location of measurement of capacity (i.e. Wellhead, Storage Tank):            |   | e 1970 k 1970 kilokhilokhilokhilokhilokhilokhilokhilok |
| Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.): |   |  |
|   | 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:   |  |

Southwest Ocala Utility, Inc.

December 31, 2024

**SYSTEM NAME / COUNTY:** 

Bahia Oaks/Marion

#### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

| Displacement                 | 1.0   |  | 1                                       |
|------------------------------|---|--|---|
|                              |   |  |   |
|                              | 1.0   | 578  | 578                                     |
| Displacement                 | 1.5   |  |   |
| Displacement                 | 2.5   | 3  | AND |
| Displacement or Turbine      | 5.0   | 8  | 4                                       |
| acement, Compound or Turbine | 8.0   | Approximate the state of the st | And |
| Displacement                 | 15.0  | 1  | 1                                       |
| Compound                     | 16,0  |  |   |
| Turbine                      | 17.5  | BY STOCK AND   |   |
| Displacement or Compound     | 25.0  |  |   |
| Turbine                      | 30.0  |  |   |
| Displacement or Compound     | 50.0  | 1  | 5                                       |
| Turbine                      | 62.5  | Exemple application (copper constraints) and property application of the Marine Commission (Constraints).  |   |
| 8" Compound                  |   | 1  | 8                                       |
| Turbine                      | 90.0  |  |   |
| Compound                     | 115.0   | SERVICE OF THE PROPERTY OF THE |   |
| Turbine                      | 145.0   |  |   |
| Turbine                      | 215.0   |  |   |
|                              | acement, Compound or Turbine Displacement Compound Turbine Displacement or Compound Turbine Displacement or Compound Turbine Compound Turbine Compound Turbine Compound Turbine | Displacement   | Displacement                            |

#### 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 )

|  |     |  | PDC Calaulation   | ~ |
|--|-----|--|-------------------|---|
|  |     |  | ERC Calculation:  |   |
|  |     |  |                   |   |
|  |     | 11606200   | OCV/WWT           |   |
|  |     | 7654300  | WWO               |   |
|  |     | 19260500   |                   |   |
|  |     | 373  | divided by        |   |
|  |     | 51636.72922                                      |                   |   |
|  |     | 365  | divided by        |   |
|  | GPD | 141.470491                                       |                   |   |
|  |     |  |                   |   |
|  | GPD | 7654300<br>19260500<br>373<br>51636.72922<br>365 | WWO<br>divided by |   |

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

December 31, 2024

UTILITY NAME:

Southwest Ocala Utility, Inc.

**SYSTEM NAME / COUNTY:** 

#### OTHER WATER SYSTEM INFORMATION

| Furnish information below for each s   | system. A separate page should be supplied where necessary. |  |  |  |
|--|---|--|--|--|
| 1. Present ERCs * the system can efficiently serve.  | N/A Consecutive System                                      |  |  |  |
| 2. Maximum number of ERCs * which can be served.   | N/A Consecutive System                                      |  |  |  |
| 3. Present system connection capacity (in ERCs *) using existing lines. ~700   |   |  |  |  |
| 4. Future connection capacity (in ERCs *) upon service   | area buildout. ~1200  |  |  |  |
| 5. Estimated annual increase in ERCs *.  | 50  |  |  |  |
| 6. Is the utility required to have fire flow capacity?  If so, how much capacity is required?  | Under some circumstances Based on setback and ISO standards |  |  |  |
| 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: 280 unit apartment complex estimated to be started in 2016   |   |  |  |  |
| 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 # 6420103  |   |  |  |  |
| 12. Water Management District Consumptive Use Permit # N/A   |   |  |  |  |
| a. Is the system in compliance with the requi  | irements of the CUP?  |  |  |  |
| b. If not, what are the utility's plans to gain compliance?  |   |  |  |  |
|  |   |  |  |  |

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

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

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