CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

Exact Legal Name of Respondent

Certificate Number(s)

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

WS 983

Submitted To The

WHARA

STATE OF FLORES

STATE OF FLORIDA WAR



FOR THE

YEAR ENDED DECEMBER 31, 20



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Comparative Balance Sheet - Assets and Other Debits Comparative Balance Sheet - Equity Capital and Liabilities Comparative Operating Statement Year End Rate Base Year End Capital Structure Capital Structure Adjustments Utility Plant Utility Plant Utility Plant Acquisition Adjustments Accumulated Depreciation Accumulated Amortization Regulatory Commission Expense - Amortization of Rate Case Expense Nonutility Property Special Deposits Investments and Special Funds Accounts and Notes Receivable - Net Accounts Receivable from Associated Companies Notes Receivable from Associated Companies Miscellaneous Current & Accrued Assets	F-1 F-2 F-3 F-4 F-5 F-6 F-7 F-7 F-8 F-8 F-9 F-9 F-10 F-11 F-12 F-12 F-12	Unamortized Debt Discount / Expense / Premium Extraordinary Property Losses Miscellaneous Deferred Debits Capital Stock Bonds Statement of Retained Earnings Advances from Associated Companies Other Long Term Debt Notes Payable Accounts Payable to Associated Companies Accrued Interest and Expense Miscellaneous Current & Accrued Liabilities Advances for Construction Other Deferred Credits Contributions In Aid of Construction Accumulated Amortization of CIAC Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	F-13 F-13 F-14 F-15 F-15 F-16 F-17 F-18 F-18 F-19 F-20 F-20 F-2 F-2 F-2

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EXECUTIVE SUMMARY

YEAR OF REPORT December 31, 2024

CERTIFICATION OF ANNUAL REPORT

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

YES NO	1.	The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
YES NO	2.	The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
YES NO	3.	There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.
YES NO	4.	The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. Items Certified 2. 3. 4. X X X X (Signature of Chief Executive Officer of the utility) *
	1	. 2. 3. 4. (Signature of Chief Financial Officer of the utility) *

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

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

ANNUAL REPORT OF

YEAR OF REPORT December 31, 2024

Cissue Name of Utility	- CONTRA	COMMUNITY WATER SYSTEMS, I	NC.	County:	Alachua, Duval, Franklin, Leon, Okaloos
### Address ### Ad	NORTH FLORIDA	(Exact Name of Utility)			
### Address ### Ad	I jet helow the exact	mailing address of the utility for which no	ormal correspondence should be sent:		
New Port Richey, FL 34652 E Mail Address: trendell@uswatercorp.net WEB Site: www.mywaterservice.com Sunshine State One-Call of Florida, Inc. Member Number RU1949; KC2130; SW2254; FWS-620 Name and address of person to whom correspondence concerning this report should be addressed: Troy Rendell Vice President - Investor Owned Utilities Telephone: (727) 848-8292 List below the address of where the utility's books and records are located: 4939 Cross Bayou Blvd. New Port Richey, FL 34652 Telephone: (727) 848-8292 List below any groups auditing or reviewing the records and operations: Larry C. Scalles, CPA, PA 5320 Mails New Port Richey, FL 34652 Date of original organization of the utility: 01/01/22 Check the appropriate business entity of the utility as filed with the Internal Revenue Service Individual Partnership Sub S Corporation Larry C. Scalles, CPA, PA 1. Gary Determer Name Ownership 1. Gary Determer 1. Gary Determer 2. Cecil Delother and Diana Miller, JTRS 3. 4. 5. 6. 7. 8. 9. 9.	4939 Cross Bayou B	lvd.		_	
Telephone: [727] 848-8292 E Mail Address: trendell@uswatercorp.net WEB Site: www.mywaterservice.com Sunshine State One-Call of Florida, Inc. Member Number RUI949; KC2130; SW2254; FWS-620 Name and address of person to whom correspondence concerning this report should be addressed: Troy Rendell Vice President - Investor Owned Utilities Telephone: [727] 848-8292 List below the address of where the utility's books and records are located: 4399 Cross Bayou Blvd. New Port Richey, FL 34652 Telephone: [727] 848-8292 List below any groups auditing or reviewing the records and operations: Larry C. Scalles, CPA, PA 3320 Main St. New Port Richey, FL 34652 Date of original organization of the utility: 01/01/22 Check the appropriate business entity of the utility as filed with the Internal Revenue Service Individual Patterning Sub S Corporation 1120 Corporation IXX Name Post Richey, FL 34654 Name Post Richey Post	New Port Richey, FI	, 34652			
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2. Cecil Delcher and Diana Miller, JTRS 3. 4. 5. 6. 7. 8. 9.	11:		Name		71.74%
3. 4. 5. 6. 7. 8.	1.	Gary Deremer			24.94%
4	2	Cecil Delcher and Diana Miller, JTRS			
5. 6. 7. 8.					
6. 7. 8. 9.					
7. 8. 9.					
9.					
9.					
	10.				

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

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

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by, if not on general payroll.

YEAR OF REPORT

December 31, 2024

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

COMPANY PROFILE

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

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

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

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

Okaloosa Waterworks, and Sunny Hills Utility.

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

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

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

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

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

Current as of _______ 12/31/24

YEAR OF REPORT

December 31, 2024

PARENT / AFFILIATE ORGANIZATION CHART

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

December 31, 2024

COMPENSATION OF OFFICERS

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

COMPENSATION OF DIRECTORS

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

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

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

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

December 31, 2024

AFFILIATION OF OFFICERS AND DIRECTORS

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

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

YEAR OF REPORT

December 31, 2024

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

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

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

December 31, 2024

UTILITY NAME:

NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

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

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

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

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

FINANCIAL SECTION

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

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

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

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

* Not Applicable for Class B Utilities

NOTES	τo	THE	BALANCE	SHEET
MOIES	IV	I	ANI KALL LOW	

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

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

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

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

	EQUITY CAPITAL AN			CUDDENT
ACCT.		REF.	PREVIOUS	CURRENT
NO.	O. ACCOUNT NAME		YEAR	YEAR
(a)			(d)	(e)
	DEFERRED CREDITS			
251	Unamortized Premium On Debt	F-13	\$	\$0
252	Advances For Construction	F-20		0
253	Other Deferred Credits	F-21	/ <u></u>	0
255	Accumulated Deferred Investment Tax Credits			
	Total Deferred Credits		\$0	\$0
	OPERATING RESERVES			
261	Property Insurance Reserve		\$	\$
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve			7
265	Miscellaneous Operating Reserves			
	Total Operating Reserves			\$
	CONTRIBUTIONS IN AID OF CONSTRUCTIO			
271	Contributions in Aid of Construction	F-22	\$4,670,761	\$4,993,322
272	Accumulated Amortization of Contributions	I		1.500.620
	in Aid of Construction	F-22	1,457,930	1,582,639
	Total Net CIAC		\$3,212,831	\$3,410,683
	ACCUMULATED DEFERRED INCOME TAXE	ES		
281	Accumulated Deferred Income Taxes -	l .		
	Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes -			
	Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
	Total Accumulated Deferred Income Tax		\$0	\$0
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$ 7,611,641	\$8,170,472

COMPARATIVE OPERATING STATEMENT

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

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

YEAR OF REPORT

December 31, 2024

UTILITY NAME: FLORIDA COMMUNITY WATER SYST

COMPARATIVE OPERATING STATEMENT (Cont'd)

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

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

YEAR OF REPORT December 31, 2024

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

COMPARATIVE OPERATING STATEMENT (Cont'd)

A COT		REF.	PI	REVIOUS	C	URRENT
ACCT.	ACCOUNT NAME	PAGE	``	YEAR	ľ	YEAR
NO.	,,			(d)	1	(e)
(a)	(0)	(0)	_	(4)	-	-(3)
Total Utili	ty Operating Income [from page F-3(a)]		\$	277,091	\$	362,918
	OTHER INCOME AND DEDUCTIONS					
415	Revenues-Merchandising, Jobbing, and				1	
	Contract Deductions		\$		\$	
416	Costs & Expenses of Merchandising		,			
	Jobbing, and Contract Work					
419	Interest and Dividend Income					
421	Nonutility Income					
426	Miscellaneous Nonutility Expenses					
	Total Other Income and Deductions		\$	0	s_	0_
	THE LEFT TO ATTIED BYON TO				₩	
	TAXES APPLICABLE TO OTHER INCOME		 		s	
408.2	Taxes Other Than Income		\$		"-	
409.2	Income Taxes	_	_		I -	
410.2	Provision for Deferred Income Taxes	_	<u> </u>		-	
411.2	Provision for Deferred Income Taxes - Credit		_		-	
412.2	Investment Tax Credits - Net		-		-	
412.3	Investment Tax Credits Restored to Operating Inc	ome	<u> </u>		-	
	Total Taxes Applicable To Other Inco.	me	\s_	0	\$	0
	INTEREST EXPENSE				T	
427	Interest Expense	F-19	\$	1,461	\$	966
428	Amortization of Debt Discount & Expense	F-13	1 _			0
429	Amortization of Premium on Debt	F-13	1 -			0
	Total Interest Expense		s	1,461	\$_	966
	EXTRAORDINARY ITEMS					
433	Extraordinary Income		\$		\$	
434	Extraordinary Deductions					
409.3	Income Taxes, Extraordinary Items					
	Total Extraordinary Items		\$	0	\$	0
	NET INCOME		\$_	275,630	\$_	361,952

Explain Extraordinary Income:	

SCHEDULE OF YEAR END RATE BASE

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

NOTES:

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

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

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

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

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

APPROVED RETURN ON EQUITY

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

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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

UTILITY NAME: NORTH FLORIDA O

NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2024

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

CLASS OF PER BOOK NON-UTILITY JURIS CAPITAL BALANCE ADJUSTMENTS ADJUSTMENTS (a) (b) (c) (c) Common Equity \$ 4,275,001 \$ \$ Preferred Stock Long Term Debt 67,359 \$ \$ Customer Deposits 67,359 \$ \$ Tax Credits - Zero Cost Tax Credits - Weighted Cost \$ \$ Deferred Inc. Taxes Other (Explain) \$ \$ Total \$ 4,342,360 \$ \$	CONSISTENT WITH		AETHODOLOG	THE METHODOLOGY USED IN THE LAST RATE PROCEEDING	LAST RATE PI	ROCEEDING	
PER BOOK NON-UTILITY PER BOOK NON-UTILITY PER BOOK ADJUSTMENTS Cot C				NON-		OTHER (1)	
(b) (c) \$ 4,275,001 \$ Cost inted Cost \$ 4,342,360 \$ \$ 0		OOK VCE		ADJUSTMENTS	ADJUSTMENTS SPECIFIC	ADJUSTMENTS PRO RATA	CAPITAL STRUCTURE
\$ 4,275,001 \$ Cost Inted Cost \$ 4,342,360 \$ \$ 0	(p)		(c)	(p)	(e)	(f)	(g)
Cost of the Cost o		5,001		€	€9	50	\$ 4,275,001
Cost 67,359 67,359 1ted Cost 1ted Co							0
Cost ared Cost states and the states are sta							0
redits - Zero Cost redits - Weighted Cost red Inc. Taxes (Explain) \$\$4,342,360 \$\$00		7,359					67,359
red Inc. Taxes (Explain) \$\$\$ 4,342,360 \$\$\$ 0	Cost						0
red Inc. Taxes (Explain) \$ 4,342,360	ghted Cost					, 9	0
(Explain) \$ 4,342,360 \$ 0	es						0
\$ 4,342,360 \$ 0							0
\$ 4,342,360 \$ 0		Ĉ.					0
		2.360	0 \$	0	0	0 \$	\$ 4,342,360

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

UTILITY PLANT ACCOUNTS 101 - 106

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

UTILITY PLANT ACQUISITION ADJUSTMENTS ACCOUNTS 114 AND 115

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

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

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

ACCUMULATED DEPRECI DESCRIPTION (a)		WATER (b)		STEWATER (c)	REI	IER THAN PORTING YSTEMS (d)		TOTAL (e)
ACCUMULATED DEPRECIATION								
Account 108								
Balance first of year	\$	5,307,807	\$	802,854	\$		\$	6,110,661
Credit during year:								
Accruals charged to:								
Account 108.1 (1)	\$ \$	378,283	\$	34,743	\$		\$_	413,026
Account 108.2 (2)	-				_			0
Account 108.3 (2)	1 -						_	0
Other Accounts (specify):	1 -						۱.	00
Otto Picounis (species)	1 -						١.	0
	1 =				_		-	0
Salvage	1						-	0
Other Credits (Specify):	1 -				_		-	0
Otto, Dioma (-)							┞	0
Total Credits	\$	378,283	\$	34,743	\$	0	\$	413,026
Debits during year:								
Book cost of plant retired	1	32,524		21,434			1 .	53,958
Cost of Removal	1 -				_		-	0
Other Debits (specify):	1 -						1 -	0
Onice Books (opening)	1 =		_				-	0
Total Debits	\$	32,524	\$	21,434	\$	0	\$	53,958
Balance end of year	\$=	5,653,566	\$=	816,164	\$=	0	\$_	6,469,729
ACCUMULATED AMORTIZATION	1		Т					
Account 110	1		1		1			
Balance first of year	\$	16,502		14,438	\$		\$	30,940
Credit during year: Accruals charged to:	\$	1,232		787	\$		\$	2,019
Account 110.2 (3)	1 -							0
Other Accounts (specify):	1 -		-					0
Office Accounts (opposity).	1 -						\perp	0
Total credits	\$	1,232		787	\$	0	\$	2,019
Debits during year:								0
Book cost of plant retired	1.		-		1-		1	$\frac{0}{0}$
Other debits (specify):	-		-		-			0
Total Debits	\$				\$	0	\$	0
Total Devits	+				T		Т	
Balance end of year	\$	17,734	\$=	15,225	\$=	0	. \$	32,959

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

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

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

NONUTILITY PROPERTY (ACCOUNT 121)

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

Other Items may be grouped by classes of property.

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

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

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

YEAR OF REPORT December 31, 2024

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

INVESTMENTS AND SPECIAL FUNDS ACCOUNTS 123 - 127

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

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

ACCOUNTS AND NOTES RECEIVABLE - NET ACCOUNTS 141 - 144

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

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

NC. December 31, 2024

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
#	s
Total	\$

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

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

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

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

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

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

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

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

MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186	\$ 1,075	\$3,977
Total Deferred Rate Case Expense	\$1,075_	\$3,977
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	\$	\$
Total Other Deferred Debits	\$0	\$0
REGULATORY ASSETS (Class A Utilities: Account. 186.3): Abandonment of Well - Lake Talquin 186.7 - Leak Detection 186.8 - Storm Damage Debby	\$ 3,078 710 306	\$ 8,465 13,490 18,079
Total Regulatory Assets	\$4,094	\$ 40,034
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$5,169	\$ 44,011

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	%	\$
Shares authorized		10,000
Shares issued and outstanding		10,000
Total par value of stock issued	%	\$ 1,375,700
Dividends declared per share for year		\$
PREFERRED STOCK		
Par or stated value per share		\$
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued		\$
Dividends declared per share for year	%	\$

^{*} Account 204 not applicable for Class B utilities.

BONDS ACCOUNT 221

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

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

STATEMENT OF RETAINED EARNINGS

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

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

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

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

OTHER LONG-TERM DEBT **ACCOUNT 224**

	IN	TEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
CLUDING DATE OF ISSUE AND DATE OF MATURIT		VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
(4)			
	%	16 	\$0
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	⁷ / ₂		
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			s o
Total			*

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

NOTES PAYABLE ACCOUNTS 232 AND 234

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

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

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

ACCRUED INTEREST AND EXPENSE

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest. BALANCE END 0 (2) Must agree to F-3 (c), Current OF YEAR Year Interest Expense 996 996 0 996 PAID DURING INTEREST YEAR <u>ම</u> 996 996 996 996 996 0 INTEREST ACCRUED AMOUNT DURING YEAR 9 64 69 237 ревгт ACCT. 427 ACCOUNTS 237 AND 427 3 0 0 BEGINNING BALANCE OF YEAR **a** ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt Net Interest Expensed to Account No. 427 (2) Less Capitalized Interest Portion of AFUDC: Total Account 237 (1) DESCRIPTION Total Account 237.2 OF DEBIT Total Account 237.1 Total accrual Account 237 INTEREST EXPENSED: Customer Deposits

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

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

ADVANCES FOR CONSTRUCTION

ACCOUNT 252

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

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

YEAR OF REPORT

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

December 31, 2024

OTHER DEFERRED CREDITS ACCOUNT 253

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

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

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

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

UTILITY NAME: NORTH FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

١.	. The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year.
	The reconciliation shall be submitted even though there is no taxable income for the year.
	Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

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

WATER OPERATION SECTION

North Florida Community Water Systems, Inc.

WATER LISTING OF SYSTEM GROUPS

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

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

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

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

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

SYSTEM NAME / COUNTY:

Duval Water System / Duval

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WAT UTILI (d)	ſΤΥ
101	Utility Plant In Service	W-4(b)	\$ 1,359	,213
	Less:			
	Nonused and Useful Plant (1)			-
108	Accumulated Depreciation	W-6(b)	(1,133	
110	Accumulated Amortization	F-8	4	,377
271	Contributions in Aid of Construction	W-7	(21	,980
252	Advances for Construction	F-20		
	Subtotal		\$193	,650
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 21	,980
	Subtotal		\$215	5,630
	Plus or Minus:		(40	
114	Acquisition Adjustments (2)	F-7	_	3,567
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		3,212
	Working Capital Allowance (3)			4,31:
	Other (Specify):			_
	WATER RATE BASE		\$199	9,59
Ţ	WATER OPERATING INCOME	W-3	\$(4,58
	ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate	: Base)		2.30

NOTES:

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

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

SYSTEM NAME / COUNTY:

Duval Water System / Duval

WATER OPERATING STATEMENT

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

SYSTEM NAME / COUNTY:

Duval Water System / Duval

WATER UTILITY PLANT ACCOUNTS

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

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

W-4(a) GROUP _____

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Duval Water System / Duval

																														_	_	
·	1	GENERAL PLANT	(E)	2																		373	0									\$ 373
-	TRANSMISSION AND	DISTRIBUTION	(g)	SA											000 631	133,890	31,48/	901.13	12 176	12,178	0,150											\$ 430,257
,	.5 WATER	TREATMENT	(c)	es		100000	788,234							01011	15,818							No. of Concession, Name of Street, or other Persons, Name of Street, or ot										\$ 304,072
T MATRIX	SOURCE OF SUPPLY	AND PUMPING PLANT	(e)	€		0	1		0 00	195,402	0	19,639	65,280	318,680																		\$ 599,001
WATER UTILITY PLANT MATRIX	. .	INTANGIBLE PLANT	(p)	\$ 25,510	0			N N N N N N N N N N N N N N N N N N N			CONTRIBUTION OF	The state of the s		THE PERSON NAMED IN							The State of the											\$ 25,510
WATER		CURRENT	(c)	\$ 25,510	0	0	288,254	0	0	195,402	0	19,639	65,280	318,680	15,818	153,890	31,487	165,349	61,198	12,178	6,155	0	373	0	0	0	0	0	0	0	0	\$ 1,359,213
		A COLINE NAME		Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT
		ACCT.		301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	

SYSTEM NAME / COUNTY:

Duval Water System / Duval

BASIS FOR WATER DEPRECIATION CHARGES

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

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

UTILITY NAME:

North Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY:

Duval Water System / Duval

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

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

W-6(a) GROUP

I

North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024

SYSTEM NAME / COUNTY:

UTILITY NAME:

Duval Water System / Duval

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

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

W-6(b) GROUP

Use () to denote reversal entries.

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Duval Water System / Duval

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

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

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

SYSTEM NAME / COUNTY:

Duval Water System / Duval

WATER CIAC SCHEDULE "A"

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

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

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

W-8(a) GROUP ____

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Duval Water System / Duval

WATER CIAC SCHEDULE "B"

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

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

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Duval Water System / Duval

WATER OPERATING REVENUE

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

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

SYSTEM NAME / COUNTY: Duval Water System / Duval

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)		CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\s	0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders		9,500		
604	Employee Pensions and Benefits		0		
610	Purchased Water		22,729	22,729	
615	Purchased Power		2,995	2,995	
616	Fuel for Power Production	_ _	0		
618	Chemicals		0	0	
620	Materials and Supplies		0		
631	Contractual Services-Engineering		0		
632	Contractual Services - Accounting		498		
633	Contractual Services - Legal		90		
634	Contractual Services - Mgt. Fees	1.	0_		
635	Contractual Services - Testing		0	0	
636	Contractual Services - Other		78,179	762	0
641	Rental of Building/Real Property	_ _	0	,	
642	Rental of Equipment		0		
650	Transportation Expenses		0		
656	Insurance - Vehicle		0		
657	Insurance - General Liability		3,039		4
658	Insurance - Workman's Comp.		0		
659	Insurance - Other		0		
660	Advertising Expense		0	AND RODGE	
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	2	0		
667	Regulatory Commission ExpOther		0		
668	Water Resource Conservation Exp.		(3,235)		PERSENE I
670	Bad Debt Expense		0		
675	Miscellaneous Expenses		727		
Total Water Utilit	y Expenses	\$ =	114,523	\$26,486	\$0

December 31, 2024

SYSTEM NAME / COUNTY:

Duval Water System / Duval

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3	.4	.5	.6	.7	.8
WATER	WATER		TRANSMISSION		
TREATMENT		•	& DISTRIBUTION		ADMIN. &
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	GENERAL
OPERATIONS	MAINTENANCE		MAINTENANCE	EXPENSE	EXPENSES
(f)	(g)	(h)	(i)	(j)	(k)
\$	\$	\$	\$	\$	\$
				***************************************	9,500
			-		
			1/1/07/12/51/90/		0.000
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}		-		KIND NOTES	ESPERANTE A
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				*	
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					-
25,853	3,216		30,873	3,988	13,487
			:		
			s 	10	
<u></u> /	<u></u>		0======================================	7	3,039
Over the N	1000/02/02/02	Not the last	(60800000)		
	E-SI-CALDANI				
S15350 No.14	THE PARTY		ATTAINS DO		O STATE OF THE
	And The second		Na Control	ri de la companya de	MANIPLE S
			Example 1	(3,235)	
					727
\$ 25,853	\$ 3,216	\$	\$ 30,873	\$ 753	\$ 27,342

W-10(b) GROUP _____

SYSTEM NAME / COUNTY:

Duval Water System / Duval

PUMPING AND PURCHASED WATER STATISTICS

SOURCE OF SUPPLY

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

W-11	
GROUP	
SYSTEM	

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Duval Water System / Duval

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12 GROUP _____ SYSTEM _____

YEAR	OF	RE	PORT
Decen	ıber	31,	2024

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Duval Water System / Duval

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC Calculation:	

W-13
GROUP _____
SYSTEM ____

SYSTEM NAME / COUNTY:

Duval Water System / Duval

OTHER WATER SYSTEM INFORMATION

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

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

SYSTEM NAME / COUNTY:

Gator Water System / Alachua

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 798,510
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	(193,561)
110	Accumulated Amortization	F-8	
271	Contributions in Aid of Construction	W-7	(166,885)
252	Advances for Construction	F-20	
	Subtotal		\$438,064_
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 166,885
	Subtotal		\$604,949_
114	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 F-7	0 0 10,702
	WATER RATE BASE		\$615,651
W	WATER OPERATING INCOME W-3		
A	ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)		

NOTES:

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

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

SYSTEM NAME / COUNTY:

Gator Water System / Alachua

WATER OPERATING STATEMENT

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

SYSTEM NAME / COUNTY:

Gator Water System / Alachua

WATER UTILITY PLANT ACCOUNTS

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

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

W-4(a) GROUP ____

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Gator Water System / Alachua

WATER UTILITY PLANT MATRIX

4		20		<u> </u>	PLANT	S										STATE OF THE PARTY			13	71	99	15	20	0	00	4,528	0	0	1,200	200	2,200	350	0	0	8 478
	MOTOSTAGNA GT	IKANSMISSI	AND	DISTRIBUTION	PLANT (g)	9									STATE OF THE PARTY				41,593	365,371	10,766	84,145	9,750	0 0	4,000		THE PERSON			10 May 10				TO THE	\$ 515,625
	ĵ		WATER	TREATMENT	PLANT	69				53,752			N. S. Tall					2,830			Mary Control													THE WASHINGTON	\$ 56.582
1	ar out oo	SOURCE	OF SUPPLY	AND PUMPING	PLANT (e)	69			6,641		0	0	5,780	0	58,746	54,869	91,789					10.01	Carly and a second						The State of the S						\$ 217.826
_	1.			INTANGIBLE	PLANT	9								THE PERSON NAMED IN			THE SHARE						THE REAL PROPERTY.	TO THE PERSON NAMED IN			The state of the s	ROLL STATE OF THE PARTY OF THE						TATE OF	9
_				CURRENT	YEAR	9			6,641	53,752	0	0	5,780	0	58,746	54,869	91,789	2,830	41,593	365,371	10,766	84,145	9,750	0	4,000	4,528	0	0	1,200	200	2,200	350	0	0	\$ 798,510
				1	ACCOUNT NAME	Oreanization	Franchicae	Tancingo	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT
				ACCT.	O. @	301	300	202	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	

UTILITY NAME: North

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Gator Water System / Alachua

BASIS FOR WATER DEPRECIATION CHARGES

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

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

W-5 GROUP _____

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Gator Water System / Alachua

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

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

W-6(a) GROUP

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North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Gator Water System / Alachua

BALA ES END	-	\$ 10,57	_	57151		1	1	-		1	_	ř	·	1	1,1			055,4		2000	2002,1		ï	1	10		5,645 \$ 193,561
(CONT'D) TOTAL CHARGES (g-h+i)		5/9																									∞
COST OF REMOVAL AND OTHER CHARGES	()	5/9																									0
SUMULATED DI SALVAGE AND INSURANCE	(h)	\$																									0
N WATER ACC	(g)	S										4,618		1,026													\$ 5,645
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D) COST OF REMOVAL TOTAL RETIRED INSURANCE CHARGES (g-h+i)	(a)	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION
ACCT.	(R)	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	TOTAL

W-6(b) GROUP

Use () to denote reversal entries.

SYSTEM NAME / COUNTY:

Gator Water System / Alachua

CONTRIBUTIONS IN AID OF CONSTRUCTION **ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	w.	ATER (c)
Balance first of year		s	166,885
Add credits during year: Contributions received from Capacity,			
Main Extension and Customer Connection Charges	W-8(a)	\$	0
Contributions received from Developer or Contractor Agreements in cash or property	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	144	\$	166,885

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

SYSTEM NAME / COUNTY:

Gator Water System / Alachua

WATER CIAC SCHEDULE "A"

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

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

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

W-8(a)	
GROUP	

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Gator Water System / Alachua

WATER CIAC SCHEDULE "B"

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

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

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Gator Water System / Alachua

WATER OPERATING REVENUE

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

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

SYSTEM NAME / COUNTY:

Gator Water System / Alachua

WATER UTILITY EXPENSE ACCOUNT MATRIX

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

SYSTEM NAME / COUNTY: Gator Water System / Alachua

WATER UTILITY EXPENSE ACCOUNT MATRIX

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

W-10(b) GROUP ____

SYSTEM NAME / COUNTY:

Gator Water System / Alachua

PUMPING AND PURCHASED WATER STATISTICS

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

SOURCE OF SUPPLY

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

W-1	i
GROUP	
SYSTEM	

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Gator Water System / Alachua

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Well meter
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Chlorination
LIME_T	REATMENT
Unit rating (i.e., GPM, pounds per gallon): N/A	Manufacturer:
FILTRATION	4
Type and size of area: N/A	
Pressure (in square feet):	Manufacturer:
Gravity (in GPM/square feet):	Manufacturer:

W-12 GROUP _____ SYSTEM____

YEAR OF RE	PORT
December 31	2024

SYSTEM NAME / COUNTY: Ga

Gator Water System / Alachua

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

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

ERC Calculation:		

W-13	
GROUP	
SYSTEM	

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Gator Water System / Alachua

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.				
Present ERCs * the system can efficiently serve.	35	50		
2. Maximum number of ERCs * which can be served.	350			
3. Present system connection capacity (in ERCs *) using existing	lines.	328		
4. Future connection capacity (in ERCs *) upon service area built	dout.	350		
5. Estimated annual increase in ERCs *.		1		
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	Yes 500 GPM			
7. Attach a description of the fire fighting facilities.				
Describe any plans and estimated completion dates for any enl N/A	argements or improve	ements of this system:		
9. When did the company last file a capacity analysis report with	the DEP?	N/A		
10. If the present system does not meet the requirements of DEP	rules:			
a. Attach a description of the plant upgrade neces	sary to meet the DEI	P rules.		
b. Have these plans been approved by DEP?	-			
c. When will construction begin?				
d. Attach plans for funding the required upgradir	eg.			
e. Is this system under any Consent Order with D	EP?			
11. Department of Environmental Protection ID #	201061	12		
12. Water Management District Consumptive Use Permit #	11343-6			
a. Is the system in compliance with the requirement	ents of the CUP?	N/A		
b. If not, what are the utility's plans to gain comp	liance?			

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

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$	399,468
	Less: Nonused and Useful Plant (1)			
108	Accumulated Depreciation	W-6(b)		(136,059)
110	Accumulated Amortization	F-8	_	893
271	Contributions in Aid of Construction	W-7	_	(14,540)
252	Advances for Construction	F-20		
	Subtotal		\$_	249,761
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$	1,481
	Subtotal		\$_	251,242
114	Plus or Minus: Acquisition Adjustments (2)	F-7		0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		0
	Working Capital Allowance (3)		J _	15,826
	Other (Specify):		_	
			-	
	WATER RATE BASE		\$ _	267,068
W	ATER OPERATING INCOME	W-3	\$ _	(2,036)
A	CHIEVED RATE OF RETURN (Water Operating Income / Water Rate E	ase)	-	-0.76%

NOTES:

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

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

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

WATER OPERATING STATEMENT

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

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

WATER UTILITY PLANT ACCOUNTS

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

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

W-4(a) GROUP_____

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Lake Talquin Water System / Leon

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

UTILITY NAME: North Flo

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

BASIS FOR WATER DEPRECIATION CHARGES

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

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

North Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY:

UTILITY NAME:

Lake Talquin Water System / Leon

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

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

W-6(a) GROUP

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North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024

SYSTEM NAME / COUNTY:

UTILITY NAME:

Lake Talquin Water System / Leon

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

W-6(b) GROUP

Use () to denote reversal entries.

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

ACCOUNT 2/1			
DESCRIPTION (a)	REFERENCE (b)	w	ATER (c)
Balance first of year		\$	11,540
Add credits during year: Contributions received from Capacity,			
Main Extension and Customer Connection Charges	W-8(a)	\$	3,000
Contributions received from Developer or	II/ 0/L\		0
Contractor Agreements in cash or property	W-8(b)		
Total Credits		\$	3,000
Less debits charged during the year (All debits charged during the year must be explained below)		\$	
(
Total Contributions In Aid of Construction		\$	14,540

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

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

WATER CIAC SCHEDULE "A"

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

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

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

W-8(a)	
CRULID	

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (2)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$
-		
	7	
Total Credits		\$0

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

WATER OPERATING REVENUE

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

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

SYSTEM NAME / COUNTY: Lake Talquin Water System / Leon

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)		CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	l _s	0	\$	\$
603	Salaries and Wages - Officers,	1 -			
005	Directors and Majority Stockholders	1	4,200		
604	Employee Pensions and Benefits	1 -	0		
610	Purchased Water	1 -	0		DEM STORY
615	Purchased Power	1 -	5,732	5,732	100 00000
616	Fuel for Power Production	1 ~	0		
618	Chemicals	1 -	1,060	1,060	
620	Materials and Supplies	1 -	0		
631	Contractual Services-Engineering	1 -	0		
632	Contractual Services - Accounting	1 -	498		
633	Contractual Services - Legal	1 -	61		
634	Contractual Services - Mgt. Fees	7 -	0		
635	Contractual Services - Testing	1 -	0		
636	Contractual Services - Other	7 -	111,964	1,091	
641	Rental of Building/Real Property	7 -	0		
642	Rental of Equipment	7 7	0		
650	Transportation Expenses	7 -	0		
656	Insurance - Vehicle	7 -	0		
657	Insurance - General Liability	7 -	1,114		
658	Insurance - Workman's Comp.	7	0		
659	Insurance - Other	1	0		
660	Advertising Expense	7	0	5 5 20 20	
666	Regulatory Commission Expenses	7			Mills to be
	- Amortization of Rate Case Expense		0		
667	Regulatory Commission ExpOther		0		
668	Water Resource Conservation Exp.	7 -	771		
670	Bad Debt Expense		0		
675	Miscellaneous Expenses		1,211		
Total Water Utility	y Expenses	\$ =	126,609	\$7,882_	\$0

December 31, 2024

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

WATER UTILITY EXPENSE ACCOUNT MATRIX

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

W-10(b) GROUP _____

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

PUMPING AND PURCHASED WATER STATISTICS

SOURCE OF SUPPLY

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

W-11 GROUP _____

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12 GROUP _____ SYSTEM _____

YEAR OF REPORT
December 31, 2024

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC Calculation:		

W-13	
GROUP	
SYSTEM	

SYSTEM NAME / COUNTY:

Lake Talquin Water System / Leon

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.			
Present ERCs * the system can efficiently serve.	250		
2. Maximum number of ERCs * which can be served.	250		
3. Present system connection capacity (in ERCs *) using existing l	ines.	2	.42
4. Future connection capacity (in ERCs *) upon service area build-	out.	2	250
5. Estimated annual increase in ERCs *.			1
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	No		
7. Attach a description of the fire fighting facilities.			
Describe any plans and estimated completion dates for any enlar N/A	rgements or improve	ments of this system	1:
			-
9. When did the company last file a capacity analysis report with the	he DEP?	N/A	
10. If the present system does not meet the requirements of DEP ru	iles:		
a. Attach a description of the plant upgrade necess	ary 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	ţ,		
e. Is this system under any Consent Order with DE	EP?		
11. Department of Environmental Protection ID #	#137-0077	#137-0403	#37-57-00001
12. Water Management District Consumptive Use Permit #	N/A		
a. Is the system in compliance with the requirement	nts of the CUP?	N/A	
b. If not, what are the utility's plans to gain compliant	ance?		

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

December 31, 2024

UTILITY NAME: North Florida Commun

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

SCHEDULE OF YEAR END WATER RATE BASE

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

NOTES:

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

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

WATER OPERATING STATEMENT

ACCT.		REFERENCE PAGE	C	URRENT YEAR
NO.	ACCOUNT NAME	(c)	1	(d)
(a)	(b)	(c)	+	(-)
	UTILITY OPERATING INCOME	W-9	 \$	137,28
400	Operating Revenues	W-9	1"-	10.,
469	Less: Guaranteed Revenue and AFPI	W-2	+	
	Net Operating Revenues		\$_	137,28
401	Operating Expenses	W-10(a)	\$	119,81
101			1	137.00
403	Depreciation Expense	W-6(a)	- 1	137,99
100	Less: Amortization of CIAC	W-8(a)	+-	(80,50
			\$	51,0
	Net Depreciation Expense Amortization of Utility Plant Acquisition Adjustment	F-7		
406	Amortization of Other Plant Acquisition Adjustment Amortization Expense (Other than CIAC)	F-8	7 -	1.
407	Amortization Expense (Other than CIAC)		\top	
	Taxes Other Than Income			6,1
408.10	Utility Regulatory Assessment Fee		-	1,4
408.11	Property Taxes			.,
408.12	Payroll Taxes			
408.13	Other Taxes and Licenses		-	
408	Total Taxes Other Than Income		\$	7,6
409.1	Income Taxes		- -	
410.10	Deferred Federal Income Taxes		-	
410.11	Deferred State Income Taxes			
411.10	Provision for Deferred Income Taxes - Credit			
412.10	Investment Tax Credits Deferred to Future Periods			
412.11	Investment Tax Credits Restored to Operating Income		+	
	Utility Operating Expenses		\$_	178,
	Utility Operating Income		\$_	(41,
	Add Back:	337.0	\$	
469	Guaranteed Revenue (and AFPI)	. W-9	- *-	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction		-	
	Total Utility Operating Income		\$.	(41

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

WATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			T		C	URRENT
NO.	ACCOUNT NAME	YEAR	A	DDITIONS	RETI	REMENTS		YEAR
(a)	(b)	(c)		(d)		(e)		(f)
301	Organization	\$ 3,727	\$		\$		\$	3,727
302	Franchises	1,500					_	1,500
303	Land and Land Rights	32,385					-	32,385
304	Structures and Improvements	728,287			7	y		728,287
305	Collecting and Impounding Reservoirs	0					-	0
306	Lake, River and Other Intakes	0	_				_	0
307	Wells and Springs	353,029					_	353,029
308	Infiltration Galleries and Tunnels	0	_				_	0
309	Supply Mains	4,145					_	4,145
310	Power Generation Equipment	44,468	-				_	44,468
311	Pumping Equipment	0			l	(40)	_	0
320	Water Treatment Equipment	818	_	4,790		(68)	_	5,540
330	Distribution Reservoirs and Standpipes	668,586	_		_	0	—	668,586
331	Transmission and Distribution Mains	3,465,361	_		_	0	-	3,465,361
333	Services	8,120	l _			0	_	8,120
334	Meters and Meter Installations	21,912	I _	10,150	_	(2,440)	_	29,623
335	Hydrants	476	_	14,859		(51)	-	15,283
336	Backflow Prevention Devices	0	_		_		-	0
339	Other Plant Miscellaneous Equipment	0	_		_		_	0
340	Office Furniture and Equipment	2,400	_		_		-	2,400
341	Transportation Equipment	0	١		_		I -	
342	Stores Equipment	0	_		-		-	0
343	Tools, Shop and Garage Equipment	0	۱ ـ		-		l –	0
344	Laboratory Equipment	0	_		-		-	0
345	Power Operated Equipment	0	_		_		-	
346	Communication Equipment	6,434	-	1,158	-		 -	7,592
347	Miscellaneous Equipment	0	_		_		_	. 0
348	Other Tangible Plant	 0	_		+-		+	. 0
	TOTAL WATER PLANT	\$ 5,341,649	\$_	30,956	\$	(2,559)	\$=	5,370,047

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

W-4(a) GROUP ____

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Okaloosa Water System / Okaloosa

WATER UTILITY PLANT MATRIX

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

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATIO
		SERVICE	NET	RATE APPLIE
ACCT.		LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d)/c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22	3)	4.55%
330	Distribution Reservoirs and Standpipes	37		2.709
331	Transmission and Distribution Mains	43		2.339
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.229
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment	15		6.679
341	Transportation Equipment	6		16.679
342	Stores Equipment	18		5.569
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.339
346	Communication Equipment	10		10.009
347	Miscellaneous Equipment	5		20.009
348	Other Tangible Plant	10		10.00%

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

W-5 GROUP _____

North Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

UTILITY NAME:

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

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

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

W-6(a) GROUP

North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024

SYSTEM NAME / COUNTY:

UTILITY NAME:

Okaloosa Water System / Okaloosa

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

W-6(b) GROUP

Use () to denote reversal entries.

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

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

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

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

WATER CIAC SCHEDULE "A"

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

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

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

W-8	(a)
GROUP	

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

WATER CIAC SCHEDULE "B"

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

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

W-8(b)	
GROUP	

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
(.,/	Water Sales:			
460	Unmetered Water Revenue			\$
	Metered Water Revenue:			
461.1	Sales to Residential Customers	242	235	129,407
461.2	Sales to Commercial Customers	7	9	4,782
461.3	Sales to Industrial Customers)	
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	249_	244	\$134,189_
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue	0	0	\$0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	249	244	\$134,189
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowance for	or Funds Prudently Inve	ested or AFPI)	\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			3,093
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$3,093
	Total Water Operating Revenues			\$137,282

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

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

WATER UTILITY EXPENSE ACCOUNT MATRIX

mployees fficers, v Stockholders Benefits ion mgineering Accounting Legal	\$	7,500 0 0 4,498 0 1,930 0 498	\$	\$
fficers, y Stockholders Benefits ion ngineering Accounting		7,500 0 0 4,498 0 1,930 0	4,498	
Stockholders Benefits ion ngineering Accounting		0 0 4,498 0 1,930 0		
Senefits ion agineering Accounting		0 0 4,498 0 1,930 0		
ion ngineering Accounting		0 4,498 0 1,930 0		
ngineering Accounting		4,498 0 1,930 0		
ngineering Accounting		0 1,930 0		
ngineering Accounting		1,930 0 0	1,930	
Accounting		0		
Accounting		0		
Accounting	1=			
	-1 -			1
ægai		58		-
Mgt. Fees	- 1	0		
Testing	- 1	0		-
Other	- 1	102,243	996	
Property	1-	0		
Порону		0		
es .	1-	0		
	- 1	0		
bility	-	695		
	┨-	0		
	┪-	0		-
	┪-	0		
Expenses	7			创度是数据
	-	0	STATE OF STA	
	7 -	0		
rvation Exp.		891		
•		0		
	7.	1,504		
1	Comp. Expenses Case Expense ExpOther	Expenses Case Expense ExpOther vation Exp.	Comp. 0 0 0 0 0 0 0 0 0	Comp. 0

SYSTEM NAME / COUNTY: Okaloosa Water System / Okaloosa

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3	.4	.5	.6	.7	.8
WATER	WATER	TRANSMISSION			
TREATMENT			& DISTRIBUTION	CUSTOMER	ADMIN. &
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	GENERAL
OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	EXPENSE	EXPENSES
(f)	(g)	(h)	(i)	(j)	(k)
(4)	(8)	(3)			· · · · ·
\$	\$	\$	\$	\$	\$
		,		30	
				r	7,500
1960年6月19日				In The Man	
	METERS IN			0	
		-		Residence School Street	ACTION CONTRACTOR
		-		Ker Stay Stay	CS 0.5 TO S.
	-			? 0	:
			-		498
				8	58
	=			~ >;	36
		-	-		
33,810	4,206		40,376	5,216	17,638
		*			A

-					
					695
	Profession (Co.				
5.352(2)(2)					·
To the second field	Testing to the second	6,200	TO SERVICE STREET		The second second
	50.000 contracts		2 (5 (5 (5 (5 (5 (5 (5 (5 (5 (5 (5 (5 (5	891	
				691	1,504
					1,00.
\$ 33,810	\$ 4,206	\$ 0	\$ 40,376	\$ 6,107	\$ 27,894

W-10(b) GROUP ____

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

PUMPING AND PURCHASED WATER STATISTICS

MONTH	WATER PURCHASED FOR RESALE	WATER PUMPED	FOR LINE FLUSHING,	PUMPED AND	WATER SOLD		
MONTH	FOR RESALE		FLUSHING				
MONTH			I Douriniu,	PURCHASED	TO		
MONTH	(0'4 0001-)	FROM WELLS	FIGHTING	(Omit 000's)	CUSTOMERS		
MONTH	(Omit 000's)	(Omit 000's)	FIRES, ETC.	[(b)+(c)-(d)]	(Omit 000's)		
(a)	(b)	(c)	(d)	(e)	(f)		
January		1,087	0	1,087	729		
February	***************************************	822	15	807	592		
March		798	31	767	583		
April		849	20	829	580		
May		931	27	904	609		
June		1,124	16	1,109	984		
July		984	93	891	601		
August		1,293	65	1,228	969		
September		987	85	902	669		
October		1,410	350	1,060	462		
November		1,128	275	853	675		
December		1,285	275	1,010	759		
Total for Year	0	12,698	1,251	11,447	8,212		
If water is purchased for resale, indicate the following: Vendor Point of delivery							
If water is sold to o	other water utilities for re	distribution, list names o	f such utilities below:				
(

SOURCE OF SUPPLY

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

W-11
GROUP _____
SYSTEM ____



UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

F	252,000	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):		
·.):	Chlorination	
LIMI	E TREATMENT	
	Manufacturer:	
N/A		
	Manufacturer:	
(-	Manufacturer:	
		Well meter Chlorination LIME TREATMENT Manufacturer: N/A Manufacturer:

W-12 GROUP ____ SYSTEM _____

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC Calculation:		

W-13
GROUP _____
SYSTEM ____

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A:	separate page should	be supplied where necessary.
Present ERCs * the system can efficiently serve.	72	20
2. Maximum number of ERCs * which can be served.	720	
3. Present system connection capacity (in ERCs *) using existing	g lines.	244.5
4. Future connection capacity (in ERCs *) upon service area bui	ldout.	720
5. Estimated annual increase in ERCs *.		1
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	Yes 500 gpm	
7. Attach a description of the fire fighting facilities.		
Describe any plans and estimated completion dates for any en N/A	largements or impro-	vements of this system:
9. When did the company last file a capacity analysis report with	the DEP?	N/A
10. If the present system does not meet the requirements of DEP	rules:	
a. Attach a description of the plant upgrade nece	ssary to meet the DE	EP rules.
b. Have these plans been approved by DEP?		
c. When will construction begin?		
d. Attach plans for funding the required upgradit	ng.	
e. Is this system under any Consent Order with I	DEP?	
11. Department of Environmental Protection ID #	146-4068	
12. Water Management District Consumptive Use Permit #	7062-2	
a. Is the system in compliance with the requirem	ents of the CUP?	Yes
b. If not, what are the utility's plans to gain comp	liance?	

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

W-14
GROUP ____
SYSTEM ____

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$	987,472
	Less: Nonused and Useful Plant (1)			_
108	Accumulated Depreciation	W-6(b)	1 -	(129,994)
110	Accumulated Amortization	F-8	1 –	1,013
271	Contributions in Aid of Construction	W-7	1 -	-
252	Advances for Construction	F-20		•
	Subtotal		 \$	858,491
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$	0
	Subtotal		s	858,491
114	Plus or Minus: Acquisition Adjustments (2)	F.7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	0
113	Working Capital Allowance (3)	F-7	-	0
	Other (Specify):		l —	38,395
	Outer (Speeny).		-	
			-	
	WATER RATE BASE		\$	896,886
WA	ATER OPERATING INCOME	W-3	s	(21,897)
AC	HIEVED RATE OF RETURN (Water Operating Income / Water Rate B	ase)	_	-2.44%

NOTES:

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

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

WATER OPERATING STATEMENT

ACCT.		REFERENCE PAGE	C	URRENT YEAR
NO.	ACCOUNT NAME		1	(d)
(a)	(b)	(c)	\vdash	(u)
	UTILITY OPERATING INCOME	W-9	 \$	343,67
400	Operating Revenues	W-9	┨"—	5 15,51
469	Less: Guaranteed Revenue and AFPI	,,,,	\vdash	
	Net Operating Revenues		\$	343,67
401	Operating Expenses	W-10(a)	\$	307,10
		W-6(a)		30,7
403	Depreciation Expense Less: Amortization of CIAC	W-8(a)	_	
	Less: Amortization of CIAC			
	Net Depreciation Expense		\$	30,7
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8	_	1
	Taxes Other Than Income			15,4
408.10	Utility Regulatory Assessment Fee		- 1	12,0
408.11	Property Taxes		- 1	12,0
408.12	Payroll Taxes			
408.13	Other Taxes and Licenses			
408	Total Taxes Other Than Income		\$	27,5
409.1	Income Taxes		-	
410.10	Deferred Federal Income Taxes			
410.11	Deferred State Income Taxes			
411.10	Provision for Deferred Income Taxes - Credit		- 1	
412.10	Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income		-	
412.11	Investment Tax Credits Restored to Operating medice		\neg	
	Utility Operating Expenses		\$	365,
	Utility Operating Income		\$_	(21,
	Add Back:	W-9	\$	
469	Guaranteed Revenue (and AFPI)	W-9	- °-	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property		-1-	
420	Allowance for Funds Used During Construction		\neg	
	Total Utility Operating Income		\$_	(21

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

CCT.	ACCOUNT NAME	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f) \$ 4,277
NO.	(b)	\$ 4,277	\$	\$	267
(a) 301	Organization				3,582
	Franchises	3,582			55,188
302	Land and Land Rights	55,188			0
303	Guestings and Improvements				0
304	Collecting and Impounding Reservoirs	-	-		57,072
305	Lake, River and Other Intakes	57,072			0
306	Wells and Springs	$-\frac{37,072}{0}$			8,451
307	Infiltration Galleries and Tunnels	8,451	-	-	15,971
308	Supply Mains	15,182	790		73,145
309	Power Generation Equipment		558		17.004
310	Power Generation 24	72,587	1,450	(1,088)	224 541
311	Pumping Equipment Water Treatment Equipment	83,022		0	026.056
320	Distribution Reservoirs and Standpipes	324,541		0	47.026
330	Transmission and Distribution Mains	216,027	0 77	5 0	55.057
331		39,101	- 93	- (626	
333	Services Protallations	54,848		- -	12,918
334	Meters and Meter Installations	12,91		- -	1,458
335	Hydrants	1,45		_	5,219
336	Backflow Prevention Devices	5,21		_	0
339	Other Plant Miscellaneous Equipment		0	-	0
340	Office Furniture and Equipment		0	_	_
341	Transportation Equipment		7		757
342	Stores Equipment	7	57		0
343	Tools, Shop and Garage Equipment		0	_ -	348
344	Laboratory Equipment	3	48	_	437
345	Power Operated Equipment		37		453
346	Communication Equipment		153		1,050
347	Miscellaneous Equipment	1,	056		
348	Tanaible Plant			388 \$ (1,	714) \$ 987,47
540	TOTAL WATER PLANT	\$956.	799 \$32	,388 \$(1,	

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

W-4(a) GROUP ____

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Seminole Water System / Leon

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATIO
	1	SERVICE	NET	RATE APPLIE
ACCT.		LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d) / c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes		, , , , , , , , , , , , , , , , , , ,	
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35	y	2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.229
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	5		20.00%
348	Other Tangible Plant	10		10.00%

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

North Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

	,	*		I	ر ا	0	0	61	0	_	_1	4	2	_	Į.	0	- ∞	7	97	اه	0	0	0	47	0	35	44	30	901	٦	ا و
17505	COLLAN	CKEDIIS	(q + e)	ε	1,725			1,902		241	761	3,644	3,792	8,771	5,291	1,020	2,748	287	6	209				4		3	4	3	01		30,750
ŀ	_	_	-	+	69	-	_				9 1	h h												- 1	9			0 13	6 1	7	0
		OTHER	CREDITS *	(e)	s										1																
			ACCRUALS	(p)	\$ 1,725			1,902	0	241	761	3,644	3,792	8,771	5,291	1,020	2,748	287	76	209	0		0	47	0	35	44	30	106		30,750
CONT. IVE	BALAINCE	AT BEGINNING	OF YEAR	(c)	\$ 11,806	0	0	8,598	0	1,348	5,886	(3,894)	21,232	5,896	33,168	1,604	8,545	2,273	770	1,653	0	0	4	375	0	276	346	239	836		\$ 100,959
			ACCOUNT NAME	(b)	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant		TOTAL WATER ACCUMULATED DEPRECIATION
		ACCT.	NO.	(g)	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348		TOTAL

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

W-6(a) GROUP

I

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Seminole Water System / Leon

	BALANCE AT	BALANCEAL	END OF YEAR	(c+f-j)		\$ 13,531	0 0	0 501	105,01	1 500	066,1	0,646	(647)	23,930	14,06/	38,439	2,023	10,566	2,500	00/	1,001		> 5	+ 66	77	311	300	360	203	146	\$ 129,994
(CONT'D)	TATOL	IOIAL	CHARGES	(g-h+i)	9	0	0							1,088				626												٥	\$ 1,714
EPRECIATION	COST OF	REMOVAL	AND OTHER	CHARGES	(i)	5																									0 8
UMULATED D			SALVAGE AND	INSURANCE	(h)	64																									0
IN WATER ACC			PLANT	RETIRED	(g)	59								1,088				626													\$ 1,714
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)				ACCOUNT NAME	(b)	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION
			ACCT.	Č	(a)	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	TOTAL

W-6(b) GROUP

Use () to denote reversal entries.

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

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

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:	

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

WATER CIAC SCHEDULE "A"

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

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

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

W-8(a)	
GROUP	

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

WATER CIAC SCHEDULE "B"

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

WHICH CASH OR PROPERTY WAS RECEIVED DURING DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$
1		
·		
1	-	
Total Credits	-	\$ 0

W-8(b)	
GROUP	

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

WATER OPERATING REVENUE

ACCT.	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
(a)	Water Sales:			
460	Unmetered Water Revenue			\$
400	Metered Water Revenue:			221 (27
461.1	Sales to Residential Customers	691	689	331,637
461.1	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.4	Sales Multiple Family Dwellings			
401.3	Total Metered Sales	691	689	\$331,637
	Fire Protection Revenue:			1
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue	0	0	\$0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	691	689	\$331,637
	Other Water Revenues:			s
469	Guaranteed Revenues (Including Allowance	e for Funds Prudently In	vested or AFPI)	-
470	Forfeited Discounts			12,041
471	Miscellaneous Service Revenues			12,041
472	Rents From Water Property			-
473	Interdepartmental Rents			
474	Other Water Revenues			
474	Total Other Water Revenues			\$12,041
	Total Water Operating Revenues			\$343,678

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

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANC (e)
CO1	Salaries and Wages - Employees	\$ 0	\$	\$
601	Salaries and Wages - Officers,			
603	Directors and Majority Stockholders	20,000		
604	Employee Pensions and Benefits	0		
610	Purchased Water	581	581	Displaying Co.
615	Purchased Power	12,401	12,401	THE PROPERTY.
616	Fuel for Power Production	0		Re116311 (18)
618	Chemicals	2,064	2,064	
620	Materials and Supplies	0		-
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	498		
633	Contractual Services - Legal	169		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	1,663	1,663	
636	Contractual Services - Other	248,990	3,409	3,409
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		l
657	Insurance - General Liability	4,175		l <u></u>
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0	-	V. 100.000.000.000
660	Advertising Expense	0		51/VA ROBBA
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission ExpOther	0		
668	Water Resource Conservation Exp.	3,929	ACCUPATION OF THE PARTY	
670	Bad Debt Expense	0	E OF SHIPME	
675	Miscellaneous Expenses	12,691	4	
Total Water Ut	tility Expenses	\$307,161	\$ \$	\$ 3,40

SYSTEM NAME / COUNTY: Seminole Water System / Leon

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3	.4	.5	.6	.7	.8
WATER		TRANSMISSION			
TREATMENT	TREATMENT	& DISTRIBUTION	& DISTRIBUTION	CUSTOMER	ADMIN. &
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	GENERAL
OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	EXPENSE	EXPENSES
(f)	(g)	(h)	(i)	(j)	(k)
\$	\$	\$	\$	\$	\$
l				-	20,000
Total Section Control				T10 - 1/4 - 1/4	
					me america
	Marie Jenson	: 		0.50000000	
-).
			-	-	
	-				498
					169
		-	·		
	-				
81,002	0	70,388	9,848	25,003	55,931
,,,					 .
					4,175
-	-		House and the same of the	Marie Commence	
	240512-008				
	Kalinda Mark				
and the second second	No. of Concession, Name of Street, or other party of the Concession, Name of Street, or other pa	Fig. 10 April 2	King-King-Chap C		C. (42)
				3,929	
and the same	passas and			3,727	12,691
\$ 81,002	\$ 0	\$ 70,388	\$ 9,848	\$ 28,932	\$ 93,464
37,552					
			f	4	

W-10(b) GROUP ____

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

PUMPING AND PURCHASED WATER STATISTICS

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

SOURCE OF SUPPLY

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

W-11
GROUP_____
SYSTEM _____

UTILITY NAME:

Seminole Waterworks, Inc.

SYSTEM NAME / COUNTY:

Brewsters / Leon

WATER TREATMENT PLANT INFORMATION

Permitted Capacity of Plant (GPD):	158,400	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	WELL HEAD	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	CHLORINATION	
1	LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon):	Manufacturer:	
FILTRATION Type and size of area:		
Pressure (in square feet):	Manufacturer:	
Gravity (in GPM/square feet):	Manufacturer:	

YEAR OF REPORT

UTILITY NAME:

Seminole Waterworks, Inc.

December 31, 2022

SYSTEM NAME / COUNTY:

Bucklake - Leon

WATER TREATMENT PLANT INFORMATION

Permitted Capacity of Plant (GPD):	83,000	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	WELL HEAD	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	CHLORINATION	
	LIME TREATMENT	¥
Unit rating (i.e., GPM, pounds per gallon):	Manufacturer:	
FILTRATION		
Type and size of area:		
Pressure (in square feet):	Manufacturer:	
Gravity (in GPM/square feet):	Manufacturer:	

YEAR OF	REPORT
Decembe	r 31, 2022

Seminole Waterworks, Inc.

SYSTEM NAME / COUNTY:

Meadow Hills / Leon

WATER TREATMENT PLANT INFORMATION

Permitted Capacity of Plant (GPD):	153,000	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	WELL HEAD	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	CHLORINATION	
	LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon):	Manufacturer:	
FILTRATION Type and size of area:		
Pressure (in square feet):	Manufacturer:	
Gravity (in GPM/square feet):	Manufacturer:	

YEAR OF REPORT

December 31, 2022

UTILITY NAME:

Seminole Waterworks, Inc.

SYSTEM NAME / COUNTY:

North Lake Meadows

WATER TREATMENT PLANT INFORMATION

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

YEAR OF REPORT

December 31, 2022

UTILITY NAME:

Seminole Waterworks, Inc.

SYSTEM NAME / COUNTY:

Plantation Estates / Leon

WATER TREATMENT PLANT INFORMATION

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

UTILITY NAME:

Seminole Waterworks, Inc.

SYSTEM NAME / COUNTY:

Sedgefield / Leon

WATER TREATMENT PLANT INFORMATION

140,000	
WELL HEAD	
CHLORINATION	
LIME TREATMENT	
Manufacturer:	
Manufacturer:	
Manufacturer:	
	WELL HEAD CHLORINATION LIME TREATMENT Manufacturer:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

TYPE OF METER (b)	EQUIVALENT FACTOR (c)	OF METERS (d)	EQUIVALENTS (c x d) (e)
	1.0		
Displacement		689	689
•	1.5	*	
	2.5	S	
	5.0		200000000000000000000000000000000000000
	8.0		
	15.0		
	16.0		
Turbine	17.5		
Displacement or Compound	25.0		
Turbine	30.0		
Displacement or Compound	50.0		
Turbine	62.5		
Compound	80.0		
Turbine	90.0		
Compound	115.0		
Turbine	145.0		
Turbine	215.0		
	Displacement Displacement Displacement Displacement or Turbine Displacement, Compound or Turbine Displacement Compound Turbine Displacement or Compound Turbine Displacement or Compound Turbine Displacement or Lompound Turbine Compound Turbine Compound Turbine Compound	1.0 1.0 1.0 1.0	1.0 1.0 689

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC Calculation:		

W-13
GROUP _____
SYSTEM ____

December 31, 2024

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system	A separate page shoul	d be supplied where necessary.
1. Present ERCs * the system can efficiently serve.	706	···
2. Maximum number of ERCs * which can be served.	706	
3. Present system connection capacity (in ERCs *) using existing	ng lines.	689
4. Future connection capacity (in ERCs *) upon service area bu	ildout.	706
5. Estimated annual increase in ERCs *.		1
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	No	
7. Attach a description of the fire fighting facilities.		
Describe any plans and estimated completion dates for any entropy N/A N/A	nlargements or improve	ments of this system:
9. When did the company last file a capacity analysis report wit	h the DEP?	N/A ,
10. If the present system does not meet the requirements of DE	rules:	
a. Attach a description of the plant upgrade necessity	essary to meet the DEP	rules.
b. Have these plans been approved by DEP?		
c. When will construction begin?		<u> </u>
d. Attach plans for funding the required upgradi	ing.	
e. Is this system under any Consent Order with	DEP?	
11. Department of Environmental Protection ID #	1370898 / 13740	08 1370461 / 1374049 / 1374054 / 1370598
12. Water Management District Consumptive Use Permit #	107391 / 107389	/ 107394 / 107392 / 107393 / 107390
a. Is the system in compliance with the requiren	nents of the CUP?	Yes
b. If not, what are the utility's plans to gain com	pliance?	
* An ERC is determined based on the calculation on the bottom	of Page W-13.	

W-14
GROUP _____
SYSTEM _____

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service Less:	W-4(b)	\$ 5,169,390
108	Nonused and Useful Plant (1) Accumulated Depreciation	W-6(b)	2,591,189
110	Accumulated Amortization	F-8	4,853
271	Contributions in Aid of Construction	W-7	1,387,324
252	Advances for Construction	F-20	
	Subtotal		\$1,186,024_
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 426,233
	Subtotal		\$1,612,257_
114	Plus or Minus: Acquisition Adjustments (2)	F-7	(1,538,571)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	1,257,983
	Working Capital Allowance (3)		40,376
	Other (Specify):		
	WATER RATE BASE		\$1,372,045_
W	ATER OPERATING INCOME	W-3	\$358,428_
AC	CHIEVED RATE OF RETURN (Water Operating Income / Water Rate B	ase)	26.12%

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.

North Florida Community Water Systems, Inc.

December 31, 2024

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	(CURRENT YEAR (d)
	UTILITY OPERATING INCOME		Î	
400	Operating Revenues	W-9	\$	871,39
469	Less: Guaranteed Revenue and AFPI	W-9	<u> </u>	27,97
	Net Operating Revenues		\$_	843,41
401	Operating Expenses	W-10(a)	\$	323,01
402	Deuropiction Europea	W-6(a)		137,64
403	Depreciation Expense Less: Amortization of CIAC	W-8(a)	1 -	34,98
	Less. Amortization of CIAC	W-0(a)	+-	31,50
	Net Depreciation Expense		\$	102,66
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8	_	84
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee			39,21
408.11	Property Taxes		1 -	19,25
408.12	Payroll Taxes			
408.13	Other Taxes and Licenses] _	
408	Total Taxes Other Than Income		\$	58,46
409.1	Income Taxes		-	
410.10	Deferred Federal Income Taxes		_	
410.11	Deferred State Income Taxes			
411.10	Provision for Deferred Income Taxes - Credit			
412.10	Investment Tax Credits Deferred to Future Periods		- 1	
412.11	Investment Tax Credits Restored to Operating Income		+-	
	Utility Operating Expenses		\$_	484,98
	Utility Operating Income		\$_	358,42
	Add Back:			
469	Guaranteed Revenue (and AFPI)	W-9	_ \$	27,9
413	Income From Utility Plant Leased to Others		-	
414	Gains (losses) From Disposition of Utility Property		-	
420	Allowance for Funds Used During Construction		-	
	Total Utility Operating Income		\$_	386,4

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	P	REVIOUS YEAR (c)		ADDITIONS (d)	RETIE	REMENTS (e)		URRENT YEAR (f)
301	Organization	\$	406	\$		\$		\$	406
302	Franchises		5,112	1				_	5,112
303	Land and Land Rights	\neg	10,779	1				_	10,779
304	Structures and Improvements	\neg	65,940	1	77,873			l _	143,813
305	Collecting and Impounding Reservoirs	\neg	0					_	0
306	Lake, River and Other Intakes	\neg	0					_	0
307	Wells and Springs	\neg	179,493		1,190			_	180,684
308	Infiltration Galleries and Tunnels		0					_	0
309	Supply Mains		16,135	1	3,959	1	(2,969)	<u>-</u>	17,125
310	Power Generation Equipment		234,552	П	0		0	l _	234,552
311	Pumping Equipment	\neg	200,699		7,082		0	_	207,781
320	Water Treatment Equipment		205,303		48,901		(920)	-	253,285
330	Distribution Reservoirs and Standpipes		548,896	П	0		0	l -	548,896
331	Transmission and Distribution Mains		2,447,172	1	120,718		0	l	2,567,890
333	Services		310,344	'	322,642		0	۱ -	632,987
334	Meters and Meter Installations		194,942		45,190		(10,698)	1 _	229,434
335	Hydrants		58,487					l _	58,487
336	Backflow Prevention Devices		0					l _	(
339	Other Plant Miscellaneous Equipment		131					_	131
340	Office Furniture and Equipment		14,859					l -	14,859
341	Transportation Equipment		0					l -	(
342	Stores Equipment		194					-	194
343	Tools, Shop and Garage Equipment		2,959		7,099			-	10,05
344	Laboratory Equipment		3,187					1 -	3,18
345	Power Operated Equipment		663					1 -	66
346	Communication Equipment		11,548					_	11,54
347	Miscellaneous Equipment		7,851			I		_	7,85
348	Other Tangible Plant		29,671	1		-		+	29,67
	TOTAL WATER PLANT	\$=	4,549,324	. \$	634,653	\s	(14,586)	\$=	5,169,39

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

W-4(a) GROUP _____

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Sunny Hills Water System / Washington

WATER UTILITY PLANT MATRIX

		_				_	_	_		_			_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	-	
.5 GENERAL	PLANT (h)	\$							DANS THE PROPERTY OF	The state of the s	100000000000000000000000000000000000000					からいのかたち	The State of the S				14,859	0	194	10,058	3,187	663	11,548	7,851	29,671	\$ 78,031
.4 TRANSMISSION AND DISTRIBUTION	PLANT (g)	69							partie personen		STATES OF THE STATES			548,896	2,567,890	632,987	229,434	58,487	0	131				Manager Broken				MANAGEMENT OF THE PARTY OF THE		\$ 4,037,824
.3 WATER TREATMENT	PLANT (f)	S			143,813			THE STREET	Self and State of		Street landson		253,285		MANUAL MA	TO SHALL SOME											A THE PROPERTY.			\$ 397,097
.2 SOURCE OF SUPPLY AND PUMPING	PLANT (e)	64		10,779				180,684		17,125	234,552	207,781									Strike Or over 1								STATE STATE OF THE PARTY OF THE	\$ 650,920
INTANGIBLE	PLANT (d)	\$ 406	5,112	THE STREET STREET					THE RESERVE THE					100 SECURITY 1250	STATE OF THE PARTY	Treated September													A SOMEONE	\$ 5,518
CURRENT	YEAR (c)	\$ 406	5,112	10,779	143,813	0	0	180,684	0	17,125	234,552	207,781	253,285	548,896	2,567,890	632,987	229,434	58,487	0	131	14,859	0	194	10,058	3,187	699	11,548	7,851	29,671	\$ 5,169,390
	ACCOUNT NAME (b)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT
ACCT.	NO. (a)	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	

North Florida Community Water Systems, Inc.

December 31, 2024

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

BASIS FOR WATER DEPRECIATION CHARGES

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

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

W-5 GROUP ____

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Sunny Hills Water System / Washington

TOTAL	CREDITS	(d+e) (f)		\$ 2,716		100	6,021	0 0	492	11,728	10,294	6696	14,835	28,304	CI/,11	10,553	008,1			(0)	(793)		000				٦		137,647
RECIATION	OTHER	CREDITS *																											0
MULATED DEP		ACCRUALS (d)		\$ 2,716			6,021		492	11,728	10,294	669'6	14,835	58,504	11,715	10,553	1,300		7	(0)	(793)	0	260		0	0	0	17.	137,647
WATER ACCU	BALANCE AT BEGINNING	OF YEAR		\$ 12,207	0	0	102,834	0	7,966	83,732	200,332	5,923	341,749	1,495,282	75,530	47,810	18,967	0	(344)	14,859	5,172	194	2,959	3,187	663	11,548	7,851	29,705	\$ 2,468,128
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION		ACCOUNT NAME	(a)	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION
	ACCT.	NO.	(B)	304	305	306	307	308	309	310	311	. 320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	TOTALV

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

W-6(a) GROUP

Ī

North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

		BALANCE AT	END OF YEAR	(c+f-j)	(k)	\$ 14,923	0	0	108,855	0	5,489	95,460	210,626	14,702	356,584	1,553,786	87,245		20,267	0	(337)	14,859	4,380	194	3,519	3,187	0 663	11,548	0.9	0 29,721	\$ 2,591,189
(CONT'D)		TOTAL	CHARGES	(g-h+i)	(f)	0	0	0	0	0	2,969	0	0	920	0	0	0	10,698	0	0	0	0	0		0		0	0	0	J	\$ 14,586
EPRECIATION	COSTOF	REMOVAL	AND OTHER	CHARGES	(i)	€9																									0
CUMULATED D			SALVAGE AND	INSURANCE	(h)	69																									0
IN WATER AC			PLANT	RETIRED	(g)	\$					2,969			920				10,698													\$ 14,586
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)				ACCOUNT NAME	(b)	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION
			ACCT.	NO.	(a)	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	TOTAL W

W-6(b) GROUP

Use () to denote reversal entries.

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

ACCOUNT 2/1		
DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$1,088,112_
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges Contributions received from Developer or	W-8(a)	\$\$299,212
Contractor Agreements in cash or property	W-8(b)	0
Total Credits		\$299,212
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction	nu.	\$1,387,324_

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:
Reversal from 2021 of hydrant meter deposit erroneously booked to CIAC
•

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Meter Installation Main Extension Charge Plant Capacity Charge Service Installation	127 127 127 127	210 446 700 1,000	\$ 26,670 56,642 88,900 127,000
Total Credits			\$ 299,212

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WATER (b)
(a)	
Balance first of year	\$\$91,247
Debits during the year:	e 24.097
Accruals charged to Account 272 Other debits (specify):	\$ 34,987
Total debits	\$34,987
Credits during the year (specify):	\$
Total credits	\$0
Balance end of year	\$ 426,233

W-8(a) GROUP _____

YEAR OF REPORT December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$
	·	-
	:	
	1=	: :
Total Credits		\$0

December 31, 2024

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
· ` ` ·	Water Sales:			
460	Unmetered Water Revenue			\$
	Metered Water Revenue:			
461,1	Sales to Residential Customers	689	838	780,648
461.2	Sales to Commercial Customers	21	19	56,220
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			12
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	710	857	\$836,869_
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue	0	0	\$0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	710	<u>857</u>	\$ 836,869
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowance for	or Funds Prudently Inve	sted or AFPI)	\$ 27,976
470	Forfeited Discounts			
471				6,546
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$34,522_
	Total Water Operating Revenues			

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

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)		CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
. 601	Salaries and Wages - Employees	\$	0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	7	9,900		
604	Employee Pensions and Benefits		0		
610	Purchased Water	7	0		PASSINEVE
615	Purchased Power		31,344	31,344	
616	Fuel for Power Production		0		1500 300
618	Chemicals		4,848	4,848	
620	Materials and Supplies		0	7 A	
631	Contractual Services-Engineering		0		
632	Contractual Services - Accounting	7	498		
633	Contractual Services - Legal		317		
634	Contractual Services - Mgt. Fees		0		
635	Contractual Services - Testing		3,834	3,834	
636	Contractual Services - Other		250,523	2,441	
641	Rental of Building/Real Property		0		
642	Rental of Equipment		0		
650	Transportation Expenses		0		
656	Insurance - Vehicle		0		
657	Insurance - General Liability		3,087		Y
658	Insurance - Workman's Comp.		0	2	
659	Insurance - Other		0		
660	Advertising Expense		0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense		875		
667	Regulatory Commission ExpOther	7	0		
668	Water Resource Conservation Exp.	7 -	0	-	
670	Bad Debt Expense	7 -	9,290	EUS REPE	
675	Miscellaneous Expenses	7 -	8,495		
Total Water Utili		\$ =	323,011	\$ 42,466	\$0_

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

WATER UTILITY EXPENSE ACCOUNT MATRIX

		-	.6	.7	.8
.3	.4	.5		•′	
WATER	WATER		TRANSMISSION	CUSTOMER	ADMIN. &
TREATMENT	7.4		& DISTRIBUTION	ACCOUNTS	GENERAL
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	EXPENSE	EXPENSES
OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE		(k)
(f)	(g)	(h)	(i)	(j)	(n)
				r.	\$
\$	\$	\$	\$	\$	4
					9,900
				-	
		PROFESSION OF THE PROPERTY OF		ESTATE STATE	SUCTION S
(<u> </u>		-		建划规划	
	7	X	-		
		(7		
		1	(498
					317
	-			0=	
82,844	10,307		98,933	12,779	43,218
- 62,644					
					3,087
AMERICA SECURA	P. Land Co.	Chickensons			
Tax Salar					875
		\			-
	DE PUBLICA		R SEATHER N.	THE CALL STA	
CAR SERVICE VIII				9,290	0.405
					8,495
					d ((200
\$ 82,844	\$10,307	\$0	\$ 98,933	\$ 22,069	\$ 66,392
8		100			

W-10(b) GROUP _____

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

PUMPING AND PURCHASED WATER STATISTICS

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

SOURCE OF SUPPLY

CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
734,400		Deep Well
744,480		Deep Well
288,000		Deep Well
	OF WELL 734,400 744,480	CAPACITY PER DAY OF WELL FROM SOURCE 734,400 744,480

W-11 GROUP ____ SYSTEM _____

YEAR OF REPORT December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):		1,224,000	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):		Wellhead and/or Distribu	ation
Type of treatment (reverse osmosis (sedimentation, chemical, aerated, et			ation
	LIM	ME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon):	N/A	Manufacturer:	N/A
FILTRATION Type and size of area:			
Pressure (in square feet):	N/A	Manufacturer:	N/A
Gravity (in GPM/square feet):	N/A	Manufacturer:	N/A

W-12 GROUP ____ SYSTEM _____ UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

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

ERC Calculation:	

W-13
GROUP____
SYSTEM

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

OTHER WATER SYSTEM INFORMATION

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

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

WASTEWATER OPERATION SECTION

WASTEWATER LISTING OF SYSTEM GROUPS

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

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

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

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

SYSTEM NAME / COUNTY	CERTIFICATENUMBER	GROUP NUMBER
Duval / Duval	551-S	1
Sunny Hills / Washington	435-S	2
SGI (St. George Island) / Franklin	580-S	3
	-	

SYSTEM NAME / COUNTY:

Duval / Duval

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	I Utility Plant In Service	S-4(a)	\$ 62,315
	Less: Nonused and Useful Plant (1)	2 .(6)	02,313
108	Accumulated Depreciation	S-6(b)	35,630
110	Accumulated Amortization	F-8	10,312
271	Contributions in Aid of Construction	S-7	
252	Advances for Construction	F-20	30,260
	Subtotal		\$(13,887)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 30,260
	Subtotal		\$16,373_
114 115	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments	F-7	(7,987)
	Working Capital Allowance (3)	(2) F-7	2,995
	Other (Specify):		11,015
	WASTEWATER RATE BASE		\$ 22,396
WASTEW	ATER OPERATING INCOME	S-3	\$ (57,875)
ACHIEVED RAT	ΓΕ OF RETURN (Wastewater Operating Income / Wastewa	ater Rate Base)	-258.42%

NOTES:

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

S-2	
GROUP	

SYSTEM NAME / COUNTY: Duval / Duval

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	W	ASTEWATER UTILITY (d)
	LITY OPERATING INCOME	(4)	+	(u)
400	Operating Revenues	S-9(a)	\$	31,215
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	1 -	0
	Net Operating Revenues		s_	31,215
401	Operating Expenses	S-10(a)	\$	88,121
403	Depreciation Expense Less: Amortization of CIAC	S-6(a)		176
	The second secon	S-8(a)	-	0
	Net Depreciation Expense		\$	176
406	Amortization of Utility Plant Acquisition Adjustment	F-7	Þ	176
407	Amortization Expense (Other than CIAC)	F-8	-	(570) 625
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee			1,405
408.11	Property Taxes		_	(666)
408.12	Payroll Taxes			(11)
408.13	Other Taxes and Licenses		_	
408	Total Taxes Other Than Income		s	739
409.1 410.10	Income Taxes			
410.11	Deferred Federal Income Taxes Deferred State Income Taxes			
411.10	Provision for Deferred Income Taxes - Credit			
412.10	Investment Tax Credits Deferred to Future Periods			
412.11	Investment Tax Credits Restored to Operating Income		-	
	Utility Operating Expenses		\$	89,090
	Utility Operating Income		\$	(57,875)
	Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	5	0 .
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
720	Allowance for Funds Used During Construction			
	Total Utility Operating Income	\$		(57,875)

SYSTEM NAME / COUNTY:

Duval / Duval
)iival / Diiva

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(e)	(d)	(e)	(f)
351	Organization	\$ 25,000	\$	\$	\$ 25,000
352	Franchises		-		0
353	Land and Land Rights	***************************************			0
354	Structures and Improvements				0
355	Power Generation Equipment	*	*		0
360	Collection Sewers - Force		-		0
361	Collection Sewers - Gravity	30,260			30,260
362	Special Collecting Structures				0
363	Services to Customers	6,682			6,682
364	Flow Measuring Devices			92-2-2-3	0
365	Flow Measuring Installations	5	2		0
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells				0
371	Pumping Equipment				0
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission and	*	=		0
	Distribution System				0
380	Treatment and Disposal Equipment				0
381	Plant Sewers				0
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment				0
390	Office Furniture and Equipment	373			373
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
	Total Wastewater Plant	\$62,315	\$0	\$0	\$ 62,315

NOTE:

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

S-4(a) GROUP ____

SYSTEM NAME / COUNTY:

Duval / Duval

YEAR OF REPORT December 31, 2024

		т.	2;	.3	4	¥		
			!	SYSTEM	TREATMENT	RECLAIMED WASTEWATER	.6 RECLAIMED WASTEWATER	<i>T.</i>
ACCOUNT NAME INT		INTANGIBLE PLANT	COLLECTION	PUMPING PLANT	AND DISPOSAL	TREATMENT PLANT	DISTRIBUTION PLANT	GENERAL PLANT
Organization \$	65	25 000	(n) 3	(i)	9	(E)	Ð	(k)
Franchises	1	0			9	A	×	8
Land and Land Rights		SAL MESTAVAL						The second
Structures and Improvements								
Power Generation Equipment					0			
Collection Sewers - Force	3	STATE OF	0		Section of the second	100 YOUR BARK		
Collection Sewers - Gravity			30,260		CAUSE NO.			
Special Collecting Structures	V		0		100 L			
Services to Customers	200	STATE OF THE PARTY	6,682		1000			
Flow Measuring Devices			0	TO THE PERSON NAMED IN	10000			
Flow Measuring Installations			0					
Reuse Services								
Reuse Meters and Meter Installations	us	State Str.			1 - 20 1			
Receiving Wells			William Investory	0				
Punping Equipment	The state of the s		The state of the s	0				
Reuse Distribution Reservoirs			Total Control	0				
Reuse Transmission and								
Distribution System				0				
Treatment and Disposal Equipment					0			
Plant Sewers		Birma et	SOUTH PRINCIPLE					
Outfall Sewer Lines		SECON						
Other Plant Miscellaneous Equipment	 							
Office Furniture and Equipment	TO BOT	064811 a.m.						
Transportation Equipment			THE PERSON		The state of the s			3/3
Stores Equipment								
Tools, Shop and Garage Equipment								0
Laboratory Equipment								0
Power Operated Equipment	3							0
Miscellaneous Equipment								A
Other Tangible Plant		5000	- Control of the Control					0
Total Wastewater Plant	₩	25,000	\$ 36,942	0	0	0	0	37
					n I			

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

NOTE:

S-4(b) GROUP

SYSTEM NAME / COUNTY:

Duval / Duval	
---------------	--

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO.	ACCOUNT NAME	AVERAGE SERVICE LIFE IN YEARS	AVERAGE NET SALVAGE IN PERCENT	DEPRECIATION RATE APPLIED IN PERCENT (100% - D)/C
(a)	(b)	(c)	(d)	(e)
354	Structures and Improvements	32	(-)	3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	15		6.67%
374	Reuse Distribution Reservoirs	37		2.70%
375	Reuse Transmission/Distribution Sys.	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	6		16.67%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewate	er Plant Composite Depreciation Rate *			10.0076

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

Duval / Duval

SYSTEM NAME / COUNTY:

YEAR OF REPORT December 31, 2024

	ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION	EWATER ACCU	MULATED DEP	RECIATION	
		BALANCE			TOTAL
ACCT.		AT BEGINNING		OTHER	CREDITS
NO.	ACCOUNT NAME	OF YEAR	ACCRUALS	CREDITS *	(d+e)
(a)	(b)	(c)	(p)	(e)	Ξ
354	Structures and Improvements	643			0
355	Power Generation Equipment				0
360	Collection Sewers - Force				0
361	Collection Sewers - Gravity	30,260			0
362	Special Collecting Structures	0			0
363	Services to Customers	4,821	176		176
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	0			0
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	0			0
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	373			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
Total	Total Denreciable Wastewater Plant in Sorvice	35.454	AL176	9	321

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

SYSTEM NAME / COUNTY:

Duval/ Duval

YEAR OF REPORT December 31, 2024

	Г	<u>-</u>	~		Т	ī	î	_	1	1	1	1	1	ï	1	1	1	ī	ï	ì	1	1	_	-	_		_				_	1 ,
		BALANCE AT	END OF YEAR	(f-1-2)	9			30.260	0	4 997	0												373			0		0	0		0	\$ 35,630
TION		TOTAL	CHARGES	(B-11+1)	9	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	9
TED DEPRECIA	COST OF	REMOVAL	AND OTHER CHADCES	(1)	÷																											. 9
R ACCUMULAT		dia do mara	INSTIBANCE	(b)	59																											0
WASTEWATE		DI A NT	RETIRED	(g)	€9																											0
ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION			ACCOUNT NAME	(b)	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission/Distribution Sys.	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	le Wastewater Plant in Service
,		ACCT.	NO.	(8)	354	355	360	361	362	363	364	365	366	367	370	371	374	375	380	381	382	389	390	391	392	393	394	395	396	397	398	Total Depreciab

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

SYSTEM NAME / COUNTY:

Duyal / Duyal

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$30,260_
Add credits during year: Contributions received from Capacity,	0.0()	\$ 0
Main Extension and Customer Connection Charges Contributions received from Developer or Contractor Agreements in cash or property	S-8(a) S-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		\$30,260

plain all debits charged to Acc	Juni 271 daring the y		

SYSTEM NAME / COUNTY:

Duval / Duval

WASTEWATER CIAC SCHEDULE "A"

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

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

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

SYSTEM NAME / COUNTY:

Duval / Duval	
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WASTEWATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE.		s
	8	
	s x	-
	-	
		3
Total Credits		\$0

S-8(b) GROUP ____

SYSTEM NAME / COUNTY:

Duval / Duval

WASTEWATER OPERATING REVENUE

		BEGINNING	YEAR END	
ACCT.	1	YEAR NO.	NUMBER OF	
NO.	DESCRIPTION	CUSTOMERS *	CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	WASTEWATER SALES			
	Flat Rate Revenues:			
521.1	Residential Revenues			\$
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	0	0	\$0
	Measured Revenues:			
522.1	Residential Revenues			
522.2	Commercial Revenues	33	33	31,215
522.3	Industrial Revenues		-	
522.4	Revenues From Public Authorities		÷	
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	33	33	\$31,215_
523	Revenues From Public Authorities		=	
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	33	33	\$31,215
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues (Including Allowance for	or Funds Prudently Inv	ested or AFPI)	\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			71 - 72 - 72 - 73 - 73 - 74 - 75 - 75 - 75 - 75 - 75 - 75 - 75
536	Other Wastewater Revenues	li-		
	Total Other Wastewater Revenues			\$0

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

SYSTEM NAME / COUNTY:

Duval /	Duval			
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WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b) RECLAIMED WATER SALES	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
540.1 540.2	Flat Rate Reuse Revenues: Residential Reuse Revenues Commercial Reuse Revenues			\$
540.3 540.4	Industrial Reuse Revenues Reuse Revenues From Public Authorities			
540.5 540	Other Revenues Total Flat Rate Reuse Revenues	0	0	\$0
541.1 541.2 541.3 541.4	Measured Reuse Revenues: Residential Reuse Revenues Commercial Reuse Revenues Industrial Reuse Revenues Reuse Revenues From Public Authorities		=	
541	Total Measured Reuse Revenues	0	0	\$0
544	Reuse Revenues From Other Systems Total Reclaimed Water Sales			\$0_
	Total Wastewater Operating Revenues			\$ 31,215

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

YEAR OF REPORT December 31, 2024

SYSTEM NAME / COUNTY:

Duval / Duval

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	.1 .3 .4 .5 .6	COLLECTION COLLECTION PUMPING PUMPING & DISPOSAL & DISPOSAL CURRENT EXPENSES. EXPENSES. EXPENSES. EXPENSES. EXPENSES.	TE OPERATIONS MAINTENANCE OPERATIONS M	(n) s (s) s (o) s (o) s		95.50		20,989	0							45 — — — — — — — — — — — — — — — — — — —			27,185 10,899 10,877 3.68	10,027											0	402	
STEWATER UTILITY EXP	.1	-		s 0	7	9,500	0	50,989	0	0	0	0	0	0	0	45	0	0	27,185	0	0	0	0	0	0	0	0		0	0	0	402	
W.			ACCOUNT NAME (b)	Salaries and Wages - Employees \$		Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Production	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	
		ACCT.	NO. (a)	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	092	992		797	770	775	

S-10(a) GROUP

358

YEAR OF REPORT December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Duval / Duval

	.12 RECLAIMED	WATER	DISTRIBUTION	EXPENSES.	MAINTENANCE (0)	€9						Series Indian																	Total Control						\$ 0
	.11 RECLAIMED	WATER	DISTRIBUTION	EXPENSES-	OPERATIONS (n)	\$																							THE PARTY						0 \$
	.10 RECLAIMED	WATER	TREATMENT	EXPENSES-	MAINTENANCE (m)	60				THE PERSON NAMED IN			Sales Sales								0			10					STATE OF THE PARTY						. 0
COUNT MATR	.9 RECLAIMED	WATER	TREATMENT	EXPENSES-	OPERATIONS (1)	89																													0 \$
Y EXPENSE AC	œ,		ADMIN. &	GENERAL	EXPENSES (k)	-S-		005'6		Agical States				STATISTICS IN				45			3,883													402	\$ 13,830
WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	۲.		CUSTOMER	ACCOUNTS	EXPENSE (i)	-S				Control of the last of the las											1,218								School School						\$ 1,218
WASTE					ACCOUNT NAME (b)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses
				ACCT.	NO.	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	760	766		191	770	775	Tot

S-10(b) GROUP

YEAR OF	RE	PORT
December	31,	2024

SYSTEM NAME / COUNTY:

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

NUMBER OF METER QUIVALENT OF WATER EQUIVALENTS FACTOR METERS (c x d) (c) (d) (e)	TYPE OF WATER METER (b)
1.0	
1.0 15	Displacement
1.5	Displacement
2.5 5 13	Displacement
5.0 2 10	Displacement or Turbine
8.0 4 32	Displacement, Compound or Turbine
15.0 2 30	Displacement
16.0	Compound
17.5	Turbine
25.0 1 25	Displacement or Compound
30.0	Turbine
50.0	Displacement or Compound
62.5	Turbine
80.0	Compound
90.0	Turbine
115.0	Compound
145.0	Turbine
215.0	Turbine
115.0 145.0	Compound Turbine

CALCULATION OF THE WASTEWATER SYSTEM **EQUIVALENT RESIDENTIAL CONNECTIONS**

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

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

ERC = (Total SFR gallons treated (Omit 000) / 365 days / 280 gallons per day)

For wastewater only utilities:

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

NOTE:	Total gallons treated includes both treated and purchased treatmer

ERC Calculation:		

S-11	
GROUP	
SYSTEM	

YEAR OF	RE	PORT
December	31	2024

SYSTEM NAME / COUNTY:

Duval / Duval

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

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

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

S-12	
GROUP	
SYSTEM	

⁽²⁾ Contact stabilization, advanced treatment, etc.

SYSTEM NAME / COUNTY:

Duval /	Duval	

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A sepa	rate page should be supplied where necessary.
Present number of ERCs* now being served	- 182
2. Maximum number of ERCs* which can be served	Unknown
3. Present system connection capacity (in ERCs*) using existing line	182
4. Future connection capacity (in ERCs*) upon service area buildout	Unknown
5. Estimated annual increase in ERCs*	Negative - Mall was sold
6. Describe any plans and estimated completion dates for any enlarg	ements or improvements of this system
7. If the utility uses reuse as a means of effluent disposal, attach a lisprovided to each, if known.	st of the reuse end users and the amount of reuse
8. If the utility does not engage in reuse, has a reuse feasibility study	been completed? No No
If so, when?	N/A
9. Has the utility been required by the DEP or water management di	strict to implement reuse? No
If so, what are the utility's plans to comply with this	s requirement? N/A
10. When did the company last file a capacity analysis report with the	ne DEP?
If the present system does not meet the requirements of DEP rule a. Attach a description of the plant upgrade necess	sary to meet the DEP rules.
b. Have these plans been approved by DEP?	N/A
c. When will construction begin?	N/A
 d. Attach plans for funding the required upgrading e. Is this system under any Consent Order with DE 	
12. Department of Environmental Protection ID #	N/A

S-13 GROUP _____
SYSTEM ____

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

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WA	STEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$	447,229
	Less:			
	Nonused and Useful Plant (1)		- 1	10.667
108	Accumulated Depreciation	S-6(b)	-	10,667 247
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	S-7	- 1	0
252	Advances for Construction	F-20	-	
	Subtotal		s	436,315
272	Add: Accumulated Amortization of			0
	Contributions in Aid of Construction	S-8(a)	\$	0
	Subtotal		\$_	436,315
	Plus or Minus:	P. 7		
114	Acquisition Adjustments (2)	F-7	- 1	
115	Accumulated Amortization of Acquisition Adjustments	(2) F-7	-	24,047
	Working Capital Allowance (3)		- 1	24,047
	Other (Specify):		-	
			1	
	WASTEWATER RATE BASE		\$=	460,362
WAS	TEWATER OPERATING INCOME	S-3		(1,709
	RATE OF RETURN (Wastewater Operating Income / Waste	Poto Pasa)	\top	-0.37

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

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

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

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
I	LITY OPERATING INCOME		
400	Operating Revenues	S-9(a)	\$ 222,503
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
	Net Operating Revenues		\$222,503
401	Operating Expenses	S-10(a)	\$ 192,373
403	Depreciation Expense Less: Amortization of CIAC	S-6(a) S-8(a)	21,255
	Net Depreciation Expense		\$ 21,255
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	101
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		10,013
408.11	Property Taxes		471
408.12	Payroll Taxes Other Taxes and Licenses		7
408.13	Total Taxes Other Than Income		\$ 10,484
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$224,212_
	Utility Operating Income		\$(1,709)
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$(1,709)

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 1,362	\$	\$	\$ 1,362
352	Franchises	2,210			2,210
353	Land and Land Rights	58,000			58,000
354	Structures and Improvements	6,397			6,397
355	Power Generation Equipment	0	120,808	7	120,808
360	Collection Sewers - Force	0		-	0
361	Collection Sewers - Gravity	0			0
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	18,822			18,822
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	27,188	2,254		29,442
374	Reuse Distribution Reservoirs	0			
375	Reuse Transmission and	0			0
	Distribution System	0		<u> </u>	
380	Treatment and Disposal Equipment	142,703	62,997	15,890	189,810
381	Plant Sewers	1,745			1,745
382	Outfall Sewer Lines	18,635			18,635
389	Other Plant Miscellaneous Equipment	0			
390	Office Furniture and Equipment	0			
391	Transportation Equipment	0			
392	Stores Equipment	0			
393	Tools, Shop and Garage Equipment	0			
394	Laboratory Equipment	0		:	
395	Power Operated Equipment	0			-
396	Communication Equipment	0			
397	Miscellaneous Equipment	0		:	
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 277,060	\$186,060	\$15,890	\$ 447,229

NOTE:

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

S-4(a) GROUP _____ YEAR OF REPORT December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

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

WASTEWATER UTILITY PLANT MATRIX

_	_	_	_	_	_	_	_	_	_	_	_	_	_						_	_	_	_	_	_	_					_	_	_	_		_	_	
r.			GENERAL	PLANT	3	€					THE PLANTS	N. S. S. S. S. S. S. S. S.		The state of the s	THE WASTE		School Section							THE REAL PROPERTY.	NAME OF TAXABLE PARTY.	DATE OF THE PARTY OF		0	0	0	0	0	0		0	0	69
9:	RECLAIMED	WASTEWATER	DISTRIBUTION	PLANT	(D)	8					Charles on School			A Charles ages											National Series					Section Sectio		No per la			THE REAL PROPERTY.	Albert Section	\$ 0
r,	RECLAIMED	WASTEWATER	TREATMENT	PLANT	(9)	\$											15000															NO VALUE OF THE PARTY OF THE PA	WITH DESCRIPTION OF THE PERSON		Contract of the last		\$ 0
4.		TREATMENT	AND	DISPOSAL	(D)	\$		58,000	6,397	120,808	The same	The second second	III DONNEL III	7		1450 CS (CS)	Town Property	No. of Lot				Contract of the last		189,810	1,745	18,635	0		PANCE DE LA		S 100 Miles				Section 1983		\$ 395,395
.3		SYSTEM	PUMPING	PLANT	(i)	\$													0	29,442	0		0		ALTERNATION OF THE PERSON OF T					THE SHARESTEE		DESCRIPTION OF	No. of Concession, Name of Street, or other Persons, Name of Street, or ot		The Contract of the Contract o		\$ 29,442
3			COLLECTION	PLANT	(p)	\$					0	0	0	0	18,822	0						ALC: NO PERSON NAMED IN			THE SECTION AND ADDRESS OF THE PERSON AND AD					March Books		SACTION OF THE PARTY OF THE PAR	The state of the s		THE REAL PROPERTY.		\$ 18,822
1.			INTANGIBLE	PLANT	(g)	\$ 1,362	2,210				West Spinster											California Paris					1			Shaketing hydrog			一年 中華の中の				\$ 3,571
				ACCOUNT NAME	(p)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Edulphicin	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant
			ACCT.	NO.	(a)	351	352	353	354	355	360	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	0.65	397	398	

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

NOTE:

S-4(b) GROUP

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

BASIS FOR WASTEWATER DEPRECIATION CHARGES

				DEPRECIATION
		AVERAGE	AVERAGE NET	RATE APPLIED
ACCT.		SERVICE LIFE	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	IN YEARS	PERCENT	(100% - D) / C
(a)	(b)	(c)	(d)	(e)
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	15		6.67%
374	Reuse Distribution Reservoirs	37		2.70%
375	Reuse Transmission/Distribution Sys.	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	6	**************************************	16.67%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12	8	8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater	Plant Composite Depreciation Rate *			

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

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

YEAR OF REPORT December 31, 2024

		IEWALEN ACCO	MOLA LED DEF	RECIATION	
		BALANCE			TOTAL
ACCT.	A STATE OF S	AT BEGINNING	O TAIL GOOD	OTHER	CREDITS
(a)	(b)	Or TEAN (c)	ACCRUALS (d)	CREDITS *	(d+e)
354	Structures and Improvements	\$ 33	237		23.2
355	Power Generation Equipment	0	1.777		-
360	Collection Sewers - Force	0			
361	Collection Sewers - Gravity	0			
362	Special Collecting Structures	0		1	
363	Services to Customers	0			
364	Flow Measuring Devices	4,604	3,764		3.764
365	Flow Measuring Installations	0			
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	196	1,894		1.894
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			
380	Treatment and Disposal Equipment	339	13,528		13.528
381	Plant Sewers	27	55		55
382	Outfall Sewer Lines	104	0		
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			
391	Transportation Equipment	0			
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			
394	Laboratory Equipment	0			
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				0
Total E	Total Depreciable Wastewater Plant in Service	\$ 5,303 \$	21,255	0	\$ 21.255

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

YEAR OF REPORT December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

	ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION	WASTEWATE	RACCUMULAT	ED DEPRECIAT	FION	
				COST OF		
				REMOVAL	TOTAL	BALANCE AT
ACCT.		PLANT	SALVAGE AND	AND OTHER	CHARGES	END OF YEAR
NO.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-j)
(a)	(b)	(g)	(h)	(i)	(i)	(k)
354		69	€9	€9	0	\$ 270
355	Power Generation Equipment				0	1,777
360	Collection Sewers - Force				0	0
361	Collection Sewers - Gravity	1180			0	0
362	Special Collecting Structures				0	0
363	Services to Customers				0	0
364	Flow Measuring Devices				0	8,368
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	0
371	Pumping Equipment				0	2,090
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment	15,890			15,890	(2,023)
381	Plant Sewers				0	82
382	Outfall Sewer Lines				0	104
389	Other Plant Miscellaneous Equipment				0	0
390	Office Furniture and Equipment	Ď.			0	0
391	Transportation Equipment				0	0
392	Stores Equipment		61 10		0	0
393	Tools, Shop and Garage Equipment				0	0
394	Laboratory Equipment				0	0
395	Power Operated Equipment			24	0	0
396	Communication Equipment				0	0
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant				0	0
Total D	Total Depreciable Wastewater Plant in Service	\$ 15,890	0	0 8	\$ 15,890	\$ 10,667

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

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

ACCOUNT 271		
DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$0
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$0
Contributions received from Developer or Contractor Agreements in cash or property	S-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		\$0
Explain all debits charged to Account 271 during the year below:		

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

WASTEWATER CIAC SCHEDULE "A"

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

MAIN EXTENSION AND CUSTOMER CONNECT DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER	AMOUNT (d)
			\$0
Total Credits			\$0

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WASTEWATER
(a)	(b)
Balance first of year	\$
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$
Onici deolis (specify)	
Total debits	\$0
Credits during the year (specify):	\$
Total credits	\$0
Balance end of year	\$0

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

WASTEWATER CIAC SCHEDULE "B"

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

THE RESERVED BOILEY	O THE TEAK	
DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE.		\$
	-	
		s
	- 8	*
	-	
Total Credits		. 0

S-8(b) GROUP

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

WASTEWATER OPERATING REVENUE

		BEGINNING	YEAR END	
ACCT.		YEAR NO.	NUMBER OF	
NO.	DESCRIPTION	CUSTOMERS *	CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	WASTEWATER SALES			
	Flat Rate Revenues:			
521.1	Residential Revenues			\$
521.2	Commercial Revenues		 :	
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	0	0	\$0
	Measured Revenues:			
522.1	Residential Revenues	36	38_	66,144
522.2	Commercial Revenues	1	1	156,359
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	37	39_	\$222,503_
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	37	39	\$222,503
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues (Including Allowance f	or Funds Prudently In	vested or AFPI)	\$
531	Sale of Sludge			<u> </u>
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
	Total Other Wastewater Revenues			so

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

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			it.
540.1	Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues		·	· · · · · · · · · · · · · · · · · · ·
540.4	Reuse Revenues From			
	Public Authorities			7.8
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues	0	0	\$0
k.	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From			
	Public Authorities			
541	Total Measured Reuse Revenues	0	0	\$0
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			\$0
	Total Wastewater Operating Revenues			\$ 222,503

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

SGI (St. George Island) / Franklin

SYSTEM NAME / COUNTY:

YEAR OF REPORT December 31, 2024

	9.	TREATMENT & DISPOSAL EXPENSES -	MAINTENANCE	S															2.012														\$ 2.012	
	яĵ	TREATMENT & DISPOSAL EXPENSES	OPERATIONS (b)	Se					3,800	10,963		8.383							60.913										NV IS		THE PART OF STREET		\$ 84,060	
	4.	PUMPING EXPENSES.	MAINTENANCE (g)	S				SOLUTION OF																				THE STATE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED I					0	
F MATRIX	E.	PUMPING EXPENSES -	OPERATIONS (f)	€				おおおと とう																							The second second		0	
ASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	.2	COLLECTION EXPENSES.	MAINTENANCE (e)	64							The second								61,321									Second Second			The state of		\$ 61,321	
UTILITY EXP	.1	COLLECTION EXPENSES-	OPERATIONS (d)) 		A REMARKS SERVICE												,							HSV224KE Ship						0 \$	
WASTEWATER		CURRENT	YEAR (c)	0		5,000	0	0	3,800	10,963	0	8,383	0	0	1,050	0	0	0	152,950	0	0	0	0	1,194	0	0	0		0	0	2,617	6,416	\$ 192,373	
			ACCOUNT NAME (b)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Production	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses	
		ACCT.	NO. (a)	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	760	992		767	770	775	Tota	

S-10(a) GROUP

YEAR OF REPORT December 31, 2024

SYSTEM NAME / COUNTY: SGI

SGI (St. George Island) / Franklin

WATER ADMIN. & TREATMENT
_
_
EXPENSES OPERATIONS (k) (l)
sA
5,000
7 5150
1,050
21,848
1,194
6,416
35 509
7,1

S-10(b) GROUP

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC = (Total SFR gallons treated (Omit 000) / 365 days / 280 gallons per day)

For wastewater only utilities:

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

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

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

ERC Calculation:		

S-11	
GROUP	
SYSTEM	

YEAR OF F	REPORT
December 3	1. 2024

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	45,000	
Basis of Permit Capacity (1)	AADF	
Manufacturer	MACK	
Type (2)	Aeration	
Hydraulic Capacity		
Average Daily Flow	13,192	
Total Gallons of Wastewater Treated	4,815,000	
Method of Effluent Disposal	Rapid Infiltration	

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

⁽²⁾ Contact stabilization, advanced treatment, etc.

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

OTHER WASTEWATER SYSTEM INFORMATION

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

S-13 GROUP ____ SYSTEM ____

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

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 922,405
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	769,867
110	Accumulated Amortization	F-8	4,666
271	Contributions in Aid of Construction	S-7	18,317
252	Advances for Construction	F-20	
	Subtotal		\$129,556_
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 4,167
	Subtotal		\$133,723
114	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments Working Capital Allowance (3) Other (Specify):	F-7 (2) F-7	(106,865) 106,865 15,941
	WASTEWATER RATE BASE		\$ 149,664
WASTE	WATER OPERATING INCOME	S-3	\$ (23,039)
ACHIEVED RA	ATE OF RETURN (Wastewater Operating Income / Wastew	vater Rate Base)	-15.39%

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 She

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

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		TEWATEI TILITY (d)
UTII	ITY OPERATING INCOME		1.	
400	Operating Revenues	S-9(a)	_ \$	126,241
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	_	0
	Net Operating Revenues		\$	126,241
401	Operating Expenses	S-10(a)	\$	127,532
403	Depreciation Expense	S-6(a)	_	13,313
103	Less: Amortization of CIAC	S-8(a)	-	212
	Net Depreciation Expense		\$	13,101
406	Amortization of Utility Plant Acquisition Adjustment	F-7		0
407	Amortization Expense (Other than CIAC)	F-8	_	61
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes			5,681 2,906
408.12	Other Taxes and Licenses			
408.13	Total Taxes Other Than Income		\$	8,58
409.1	Income Taxes			
410.10	Deferred Federal Income Taxes	ļ —	- 1	
410.11	Deferred State Income Taxes			
411.10	Provision for Deferred Income Taxes - Credit			
412.10	Investment Tax Credits Deferred to Future Periods			
412.11	Investment Tax Credits Restored to Operating Income Utility Operating Expenses		\$_	149,28
	Utility Operating Income		\$_	(23,03
	Add Back:	S-9(a)	\$	
530	Guaranteed Revenue (and AFPI) Income From Utility Plant Leased to Others			
413	Gains (losses) From Disposition of Utility Property			
414	Allowance for Funds Used During Construction			
420	Allowance for Funds osed During Constitution			
	Total Utility Operating Income		\$=	(23,0

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 2,433	\$	\$	\$ 2,433
352	Franchises	3,990			3,990
353	Land and Land Rights	4,483			4,483
354	Structures and Improvements	15,770	2,722	2,042	16,451
355	Power Generation Equipment	45,616			45,616
360	Collection Sewers - Force	13,078			13,078
361	Collection Sewers - Gravity	280,152	2,879		283,031
362	Special Collecting Structures	0	0		50.435
363	Services to Customers	53,006	7,560	1,131	59,435
364	Flow Measuring Devices	10,056			10,056
365	Flow Measuring Installations	0			
366	Reuse Services	0		·	
367	Reuse Meters and Meter Installations	0			
370	Receiving Wells	14,429			14,429
371	Pumping Equipment	76,495	82,602		159,09
374	Reuse Distribution Reservoirs	0			
375	Reuse Transmission and	0			
	Distribution System	0			
380	Treatment and Disposal Equipment	157,963	7,427	2,371	6,72
381	Plant Sewers	6,726			1,61
382	Outfall Sewer Lines	1,619			62
389	Other Plant Miscellaneous Equipment		l		6,44
390	Office Furniture and Equipment	6,441		l	- 0,44
391	Transportation Equipment	0			8
392	Stores Equipment	81			1,62
393	Tools, Shop and Garage Equipment	1,624			1,33
394	Laboratory Equipment	1,333			$\frac{1,33}{27}$
395	Power Operated Equipment	277			4,83
396	Communication Equipment	4,832			3,28
397	Miscellaneous Equipment	3,285			120,44
398	Other Tangible Plant	120,444		-	120,44
	Total Wastewater Plant	\$ 824,758	\$ 103,191	\$ 5,544	\$922,40

NOTE:

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

S-4(a) GROUP ____ YEAR OF REPORT December 31, 2024

GENERAL PLANT 3

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

- 1				69									_	_	_	_	_	_	_	_	_	_		_	_	_	_	_			_		_	
	.6 RECLAIMED	WASTEWATER DISTRIBUTION	PLANT (j)	\$											1																	The state of the	TOWNS THE REAL PROPERTY.	0
	.5 RECLAIMED	WASTEWATER	PLANT (i)	59													December 19															Throng to he		0
TRIX	4.	TREATMENT	DISPOSAL (i)	S		4,483	16,451	45,616														163,019	6,726	1,619	679							SAPE AND		\$ 238,539
IY PLANT MA	e.i	SYSTEM	PLANT (i)	54				Total State of the last						STATE OF THE PARTY			14,429	159,097	0		0			THE PERSON OF TH									TOWN THE PARTY OF	\$ 173,526
WASTEWATER UTILITY PLANT MATRIX	5:	COLLECTION	PLANT (b)	100					13,078	283,031	0	59,435	10,056	0					SALES MANAGEMENT OF STREET			THE REAL PROPERTY.											South Section	\$ 365,601
WASTI	7.	RESTRICTED	PLANT (9)	\$ 2,433	3,990		MENTAL IN	The same of				NOT SHOW IN SHOW				S	NO. OF PERSONS ASSESSED.	San American	The Control of the Co					The Second	ut l		The second			Contraction of the last				\$ 6,423
			ACCOUNT NAME		Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant
		i d	ACCT. NO.	351	352	353	354	355	360	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	397	398	

ACCT.
NO.
(a)
351
352
353
353
354
360
361
361
362
365
366
367
370
371

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

NOTE:

1,624 1,333 277 4,832 3,285 120,444

6,441

138,317

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

YEAR OF REPORT December 31, 2024

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

TOTAL	CREDITS	(d+e)	(t)	\$ 511	0	436	2,616	0	521	0	0	0	0	281	7,088	0	0	1,573	192	54	42	0	0	0	0	0	0	0	0	0	\$ 13,313
	OTHER	CREDITS *	(e)	2																											0 \$
		ACCRUALS	(p)	\$ 511		436	2,616		521					281	7,088			1,573	192	54	42									0	\$ 13,313
BALANCE	AT BEGINNING	OF YEAR	(o)	\$ 13,762	45,616	1,920	280,527	0	53,006	10,212	0	0	0	14,155	53,157	0	0	143,958	6,729	372	325	6,483	0	18	1,624	1,333	277	4,832	3,285	120,444	\$ 762,098
		ACCOUNT NAME	(b)	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission/Distribution Sys.	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Depreciable Wastewater Plant in Service
		A		Structures	Power G	Collecti	Collect	Special	Service	Flow N	Flow N	Reuse	Reuse	Receiv	Pump	Reuse	Reus	Trea	Plan	Out	Q.	U	Tra	Stor	Tool	Labo	Pow	Com	Misc	Other	preciab

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

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

IIIS Wastewater System / Washington

YEAR OF REPORT December 31, 2024

	BALANCE AT END OF YEAR (c+F-j)		\$ 12,231	45,616	2,356	283,143	0	52,397	10,212	0	0	0	14,435	60,245	0	0	143,160	6,921	426	366	6,483	0	81	1,624	1,333	277	4,832	3,285	120,444	\$ 769,867
TION	TOTAL CHARGES (g-h+i)	9	\$ 2,042	0	0	0	0	1,131	0	0	0	0	0	0	0	0	2,371	0	0	0	0	0	0	0	0	0	0	0	0	\$ 5,544
TED DEPRECIA	COST OF REMOVAL AND OTHER CHARGES	Θ	s																											0 \$
R ACCUMULAT	SALVAGE AND INSURANCE	(p)	59						×																					\$
WASTEWATE	PLANT RETIRED	99	\$ 2,042					1,131									2,371													\$ 5,544
ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION	ACCOUNT NAME	(a)	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission/Distribution Sys.	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Depreciable Wastewater Plant in Service
	ACCT.	(a)	354	355	360	361	362	363	364	365	366	367	370	371	374	375	380	381	382	389	390	391	392	393	394	395	396	397	398	Total De

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

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWA (c)
Balance first of year		\$10,7
Add credits during year: Contributions received from Capacity,		
Main Extension and Customer Connection Charges	S-8(a)	\$ 7,5
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		\$7,5
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$18,3

Jani an acous charged	to Account 271 during	g the year below.		

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

WASTEWATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Main Extension Plant Capacity Service Installation	2 2 2	480 1,300 2,000	\$ 960 2,600 4,000 0 0 0 0
Total Credits			\$7,560

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WASTEWATER
(a)	(b)
Balance first of year	\$\$
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$\$
Total debits	\$212_
Credits during the year (specify):	ss
Total credits	\$0
Balance end of year	\$4,167

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

WASTEWATER CIAC SCHEDULE "B"

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

THE RESERVED BOILD	O IIIE TEAK	
DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE.		s
	-	
5		,
	s	
	:	
	-	
6.		
		2
		x
	a	
Total Credits	:	5

S-8(b)	
GROUP	

 ${\bf SYSTEM\ NAME\ /\ COUNTY:}$

Sunny Hills Wastewater System / Washington

WASTEWATER OPERATING REVENUE

		BEGINNING	YEAR END	
ACCT.		YEAR NO.	NUMBER OF	
NO.	DESCRIPTION	CUSTOMERS *	CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	WASTEWATER SALES			
	Flat Rate Revenues:			
521.1	Residential Revenues			\$
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	0	0	\$0
	Measured Revenues:			
522.1	Residential Revenues	172	169	124,894
522.2	Commercial Revenues	1	1	1,347
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	173	170	\$126,241_
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	173	170	\$126,241
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues (Including Allowance for	or Funds Prudently In	ested or AFPI)	\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			-
	Total Other Wastewater Revenues			\$0

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

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
	RECLAIMED WATER SALES	•		
	Flat Rate Reuse Revenues:	T		
540.1	Residential Reuse Revenues			<u></u>
540.2	Commercial Reuse Revenues			\$
540.3	Industrial Reuse Revenues	I		
540.4	Reuse Revenues From	1		
	Public Authorities	1 1		
540.5	Other Revenues	-		l:
540	Total Flat Rate Reuse Revenues	0	0	\$0
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues		2	
541.4	Reuse Revenues From		0	
	Public Authorities	1 1		
541	Total Measured Reuse Revenues	0	0_	\$0
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			\$0
30	Total Wastewater Operating Revenues		9	126,241

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

YEAR OF REPORT December 31, 2024

Sunny Hills Wastewater System / Washington

SYSTEM NAME / COUNTY:

1, 202,

9.		OPERATIONS MAINTENANCE (h) (i)	64					1337	155,1	7 000	4,880						017 67	1,401													6 170
4.	PUMPING EXPENSES -	MAINTENANCE (g)	s-9																												6
.2	COLLECTION PUMPING EXPENSES- EXPENSES- MAINTENANCE OPERATIONS	_	S														42.693												Salar Charles		42 693 \$
.1 .2 .3	COLLECTION COL EXPENSES- EXI OPERATIONS MAIN	(d)	65 			The Party of the P																				The state of the s			The state of the s		S4
	CURRENT	(0)	9	2.800	0	0	0	7,551	0	4,880	0		0	40	0	0	106,488	0	0	0	0	3,087	0	0	0		0	0	39	2,647	\$ 127,532
	ACCOUNT NAME	(a)	Salaries and Wages - Employees	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Production	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses
	ACCT.	(a)	703	500	704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	760	766		191	770	775	Total

S-10(a) GROUP

YEAR OF REPORT December 31, 2024

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

	.12 RECLAIMED	WATER	EXPENSES-	MAINTENANCE	(o)	A																												0
	.11 RECLAIMED	WATER	EXPENSES-	OPERATIONS	(III)																													0
IIX	.10 RECLAIMED	WATER	EXPENSES-	MAINTENANCE										Î																				0
COUNT MATR	.9 RECLAIMED	WATER TREATMENT	EXPENSES-	OPERATIONS	64				Contraction of the	STREET, STANS																		AII CECTRICAL IN				一 のかかりの		0
ry expense ac	ထုံ	ADMIN. &	GENERAL	EXPENSES (k)	· ·		2,800		年 10元 日 10元 1							0	40			15,212					3,087							The second	2,647	\$ 23,786
WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	۲.	CUSTOMER	ACCOUNTS	EXPENSE (f)	643					THE STREET										4,772									Section Sectio			39		\$ 4,811
WASTE				ACCOUNT NAME (b)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	ssion Exp	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses
			ACCT.	E)	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	092	992		192	770	775	Tota

S-10(b) GROUP

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WASTEWATER SYSTEM **EQUIVALENT RESIDENTIAL CONNECTIONS**

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

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

ERC = (Total SFR gallons treated (Omit 000) / 365 days / 280 gallons per day)

For wastewater only utilities:

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

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

S-11	
GROUP	
CVCTEM	

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	50,000
Basis of Permit Capacity (1)	AADF
Manufacturer	Custom Made
Type (2)	Activated Sludge Contact Stabilization
Hydraulic Capacity	50,000
Average Daily Flow	14,242
Total Gallons of Wastewater Treated	5,198,400
Method of Effluent Disposal	Percolation Ponds

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

(2) Contact stabilization, advanced treatment, etc.

S-12	
GROUP	
SYSTEM	

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be	be supplied where necessary.
Present number of ERCs* now being served	172
2. Maximum number of ERCs* which can be served	179
3. Present system connection capacity (in ERCs*) using existing lines	172
4. Future connection capacity (in ERCs*) upon service area buildout	183
5. Estimated annual increase in ERCs*	0
Describe any plans and estimated completion dates for any enlargements or improve Replacement of wastewater treatment plant.	ments of this system
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end to provided to each, if known.	isers and the amount of reuse
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	No
If so, when?	N/A
9. Has the utility been required by the DEP or water management district to implement	reuse? No
If so, what are the utility's plans to comply with this requirement?	N/A
10. When did the company last file a capacity analysis report with the DEP?	Feb 2001
11. If the present system does not meet the requirements of DEP rules: a. Attach a description of the plant upgrade necessary to meet the DEF	rules.
b. Have these plans been approved by DEP?	N/A
c. When will construction begin?	N/A
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order with DEP?	No
12. Department of Environmental Protection ID #	FLA010258

S-13 GROUP _____ SYSTEM _____

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

YEAR OF REPORT December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

PUMPING AND PURCHASED WATER STATISTICS

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

SOURCE OF SUPPLY

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

W-11
GROUP _____
SYSTEM ____



YEAR OF REPORT December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

F	252,000	
	Well meter	
c.):	Chlorination	
LIMI	E TREATMENT	
	Manufacturer:	
N/A		
	Manufacturer:	
(-	Manufacturer:	
		Well meter Chlorination LIME TREATMENT Manufacturer: N/A Manufacturer:

W-12 GROUP ____ SYSTEM _____

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC Calculation:		

W-13
GROUP _____
SYSTEM ____

SYSTEM NAME / COUNTY:

Okaloosa Water System / Okaloosa

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A:	separate page should	be supplied where necessary.
Present ERCs * the system can efficiently serve.	72	20
2. Maximum number of ERCs * which can be served.	720	
3. Present system connection capacity (in ERCs *) using existing	g lines.	244.5
4. Future connection capacity (in ERCs *) upon service area bui	ldout.	720
5. Estimated annual increase in ERCs *.		1
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	Yes 500 gpm	
7. Attach a description of the fire fighting facilities.		
Describe any plans and estimated completion dates for any en N/A	largements or impro-	vements of this system:
9. When did the company last file a capacity analysis report with	the DEP?	N/A
10. If the present system does not meet the requirements of DEP	rules:	
a. Attach a description of the plant upgrade nece	ssary to meet the DE	EP rules.
b. Have these plans been approved by DEP?		
c. When will construction begin?		
d. Attach plans for funding the required upgradit	ng.	
e. Is this system under any Consent Order with I	DEP?	
11. Department of Environmental Protection ID #	146-4068	
12. Water Management District Consumptive Use Permit #	7062-2	
a. Is the system in compliance with the requirem	ents of the CUP?	Yes
b. If not, what are the utility's plans to gain comp	liance?	

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

W-14
GROUP ____
SYSTEM ____

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$	987,472
	Less: Nonused and Useful Plant (1)			_
108	Accumulated Depreciation	W-6(b)	1 -	(129,994)
110	Accumulated Amortization	F-8	1 –	1,013
271	Contributions in Aid of Construction	W-7	1 -	-
252	Advances for Construction	F-20		•
	Subtotal		 \$	858,491
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$	0
	Subtotal		s	858,491
114	Plus or Minus: Acquisition Adjustments (2)	F.7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	0
113	Working Capital Allowance (3)	F-7	-	0
	Other (Specify):		l —	38,395
	Outer (Speeny).		-	
			-	
	WATER RATE BASE		\$	896,886
WA	ATER OPERATING INCOME	W-3	s	(21,897)
AC	HIEVED RATE OF RETURN (Water Operating Income / Water Rate B	ase)	_	-2.44%

NOTES:

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

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

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

WATER OPERATING STATEMENT

ACCT.		REFERENCE PAGE	C	URRENT YEAR
NO.	ACCOUNT NAME		1	(d)
(a)	(b)	(c)	\vdash	(u)
	UTILITY OPERATING INCOME	W-9	 \$	343,67
400	Operating Revenues	W-9	┨"—	5 15,51
469	Less: Guaranteed Revenue and AFPI	,,,,	\vdash	
	Net Operating Revenues		\$	343,67
401	Operating Expenses	W-10(a)	\$	307,10
		W-6(a)		30,7
403	Depreciation Expense Less: Amortization of CIAC	W-8(a)	_	
	Less: Amortization of CIAC			
	Net Depreciation Expense		\$	30,7
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8	_	1
	Taxes Other Than Income			15,4
408.10	Utility Regulatory Assessment Fee		- 1	12,0
408.11	Property Taxes		- 1	12,0
408.12	Payroll Taxes			
408.13	Other Taxes and Licenses			
408	Total Taxes Other Than Income		\$	27,5
409.1	Income Taxes		-	
410.10	Deferred Federal Income Taxes			
410.11	Deferred State Income Taxes			
411.10	Provision for Deferred Income Taxes - Credit		- 1	
412.10	Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income		-	
412.11	Investment Tax Credits Restored to Operating medice		\neg	
	Utility Operating Expenses		\$	365,
	Utility Operating Income		\$_	(21,
	Add Back:	W-9	\$	
469	Guaranteed Revenue (and AFPI)	W-9	- °-	
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property		-1-	
420	Allowance for Funds Used During Construction		\neg	
	Total Utility Operating Income		\$_	(21

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

CCT.	ACCOUNT NAME	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f) \$ 4,277
NO.	(b)	\$ 4,277	\$	\$	267
(a) 301	Organization				3,582
	Franchises	3,582			55,188
302	Land and Land Rights	55,188			0
303	Guestings and Improvements				0
304	Collecting and Impounding Reservoirs	-	-		57,072
305	Lake, River and Other Intakes	57,072			0
306	Wells and Springs	$-\frac{37,072}{0}$			8,451
307	Infiltration Galleries and Tunnels	8,451	-	-	15,971
308	Supply Mains	15,182	790		73,145
309	Power Generation Equipment		558		17.004
310	Power Generation 24	72,587	1,450	(1,088)	224 541
311	Pumping Equipment Water Treatment Equipment	83,022		0	026.056
320	Distribution Reservoirs and Standpipes	324,541		0	47.026
330	Transmission and Distribution Mains	216,027	0 77	5 0	55.057
331		39,101	- 93	- (626	
333	Services Protallations	54,848		- -	12,918
334	Meters and Meter Installations	12,91		- -	1,458
335	Hydrants	1,45		_	5,219
336	Backflow Prevention Devices	5,21		_	0
339	Other Plant Miscellaneous Equipment		0	-	0
340	Office Furniture and Equipment		0	_	_
341	Transportation Equipment		7		757
342	Stores Equipment	7	57		0
343	Tools, Shop and Garage Equipment		0	_	348
344	Laboratory Equipment	3	48	_	437
345	Power Operated Equipment		37		453
346	Communication Equipment		153		1,050
347	Miscellaneous Equipment	1,	056		
348	Tanaible Plant			388 \$ (1,	714) \$ 987,47
540	TOTAL WATER PLANT	\$956.	799 \$32	,388 \$(1,	

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

W-4(a) GROUP ____ YEAR OF REPORT December 31, 2024

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Seminole Water System / Leon

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATIO
	1	SERVICE	NET	RATE APPLIE
ACCT.		LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d) / c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes		, , , , , , , , , , , , , , , , , , ,	
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35	y	2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.229
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	5		20.00%
348	Other Tangible Plant	10		10.00%

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

UTILITY NAME:

North Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

	,	*		I	ر ا	0	0	61	0	_	_1	4	2	_	Į.	0	- ∞	7	97	اه	0	0	0	47	0	35	44	30	901	٦	ا و
17505	COLLAN	CKEDIIS	(q + e)	ε	1,725			1,902		241	761	3,644	3,792	8,771	5,291	1,020	2,748	287	6	209				4		3	4	3	01		30,750
ŀ	_	_	-	+	69	-	_				9 1	h h												- 1	9			0 13	6 1	7	0
		OTHER	CREDITS *	(e)	s										1																
			ACCRUALS	(p)	\$ 1,725			1,902	0	241	761	3,644	3,792	8,771	5,291	1,020	2,748	287	76	209	0		0	47	0	35	44	30	106		30,750
CONT. IVE	BALAINCE	AT BEGINNING	OF YEAR	(c)	\$ 11,806	0	0	8,598	0	1,348	5,886	(3,894)	21,232	5,896	33,168	1,604	8,545	2,273	770	1,653	0	0	4	375	0	276	346	239	836		\$ 100,959
			ACCOUNT NAME	(b)	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant		TOTAL WATER ACCUMULATED DEPRECIATION
		ACCT.	NO.	(g)	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348		TOTAL

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

W-6(a) GROUP

I

YEAR OF REPORT December 31, 2024

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Seminole Water System / Leon

	BALANCE AT	BALANCEAL	END OF YEAR	(c+f-j)		\$ 13,531	0 0	0 501	105,01	1 500	066,1	0,646	(447)	23,930	14,06/	38,439	2,023	10,566	2,500	00/	1,001		> 5	+ 66	77	311	300	360	203	146	\$ 129,994
(CONT'D)	TATOL	TOTAL	CHARGES	(g-h+i)	9	0	0							1,088				626												٥	\$ 1,714
EPRECIATION	COST OF	REMOVAL	AND OTHER	CHARGES	(i)	5																									0 8
UMULATED D			SALVAGE AND	INSURANCE	(h)	64																									0
IN WATER ACC			PLANT	RETIRED	(g)	59								1,088				626													\$ 1,714
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)				ACCOUNT NAME	(b)	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION
			ACCT.	Č	(a)	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	TOTAL

W-6(b) GROUP

Use () to denote reversal entries.

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

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

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:					

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

WATER CIAC SCHEDULE "A"

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

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

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

W-8(a)	
GROUP	

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$
	/·	
1		
,		
	-	-
	 	
		-
	-	
	-	-
	-	
	-	()
	- -	
Total Credits		\$0

W-8(b)	
GROUP	

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

WATER OPERATING REVENUE

ACCT.	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
(a)				
4.60	Water Sales: Unmetered Water Revenue			\$
460	Metered Water Revenue:			
	Sales to Residential Customers	691	689	331,637
461.1	Sales to Commercial Customers			
461.2	Sales to Commercial Customers			
461.3	Sales to Public Authorities			
461.4	Sales Multiple Family Dwellings			
401.3	Total Metered Sales	691	689	\$331,637_
	Fire Protection Revenue:			1
462.1	Public Fire Protection			-
462.2	Private Fire Protection			-
	Total Fire Protection Revenue	0	0	\$0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			-
466	Sales For Resale			
467	Interdepartmental Sales		-	
	Total Water Sales	691	689	\$331,637
	Other Water Revenues:			s
469	Guaranteed Revenues (Including Allowand	e for Funds Prudently In	vested or AFPI)	-
470	Forfeited Discounts			12,041
471	Miscellaneous Service Revenues			12,041
472	Rents From Water Property			_
473	Interdepartmental Rents			-
474	Other Water Revenues			
	Total Other Water Revenues			\$12,041
	Total Water Operating Revenues			\$ 343,678

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

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANC (e)
CO1	Salaries and Wages - Employees	\$ 0	\$	\$
601	Salaries and Wages - Officers,			
603	Directors and Majority Stockholders	20,000		
604	Employee Pensions and Benefits	0		
610	Purchased Water	581	581	Displaying Co.
615	Purchased Power	12,401	12,401	THE PROPERTY.
616	Fuel for Power Production	0		Re116011 (18)
618	Chemicals	2,064	2,064	
620	Materials and Supplies	0		-
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	498		
633	Contractual Services - Legal	169		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	1,663	1,663	
636	Contractual Services - Other	248,990	3,409	3,409
641	Rental of Building/Real Property	0		
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		l
657	Insurance - General Liability	4,175		l <u></u>
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0	-	V. 100.000.000.000
660	Advertising Expense	0		51/VA ROBBA
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission ExpOther	0		
668	Water Resource Conservation Exp.	3,929	ACCUPATION OF THE PARTY.	
670	Bad Debt Expense	0	E OF SHIPME	
675	Miscellaneous Expenses	12,691	4	
Total Water Ut	tility Expenses	\$307,161	\$ \$	\$ 3,40

SYSTEM NAME / COUNTY: Seminole Water System / Leon

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3	.4	.5	.6	.7	.8
WATER		TRANSMISSION			
TREATMENT	TREATMENT	& DISTRIBUTION	& DISTRIBUTION	CUSTOMER	ADMIN. &
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	GENERAL
OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	EXPENSE	EXPENSES
(f)	(g)	(h)	(i)	(j)	(k)
\$	\$	\$	\$	\$	\$
l				-	20,000
-				T10 - 1/4 - 1/4	
					me america
	Beers delegated	: 		0.50000000	
-).
			-	-	
					498
					169
		-	·		
81,002	0	70,388	9,848	25,003	55,931
,,,					 .
					4,175
-	-		House and the same of the	Marie Commence	
	240512-008				
	Kalinda Mark				
and the second second	No. of Concession, Name of Street, or other party of the Concession, Name of Street, or other pa	Fig. 10 April 2	King-King-Chap C		C. (42)
				3,929	
all by or	pa-salas and			3,727	12,691
\$ 81,002	\$ 0	\$ 70,388	\$ 9,848	\$ 28,932	\$ 93,464
37,552					
			f	4	

W-10(b) GROUP ____

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

PUMPING AND PURCHASED WATER STATISTICS

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

SOURCE OF SUPPLY

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

W-11
GROUP_____
SYSTEM _____

UTILITY NAME:

Seminole Waterworks, Inc.

SYSTEM NAME / COUNTY:

Brewsters / Leon

WATER TREATMENT PLANT INFORMATION

Permitted Capacity of Plant (GPD):	158,400	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	WELL HEAD	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	CHLORINATION	
1	LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon):	Manufacturer:	
FILTRATION Type and size of area:		
Pressure (in square feet):	Manufacturer:	
Gravity (in GPM/square feet):	Manufacturer:	

YEAR OF REPORT

UTILITY NAME:

Seminole Waterworks, Inc.

December 31, 2022

SYSTEM NAME / COUNTY:

Bucklake - Leon

WATER TREATMENT PLANT INFORMATION

Permitted Capacity of Plant (GPD):	83,000	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	WELL HEAD	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	CHLORINATION	
	LIME TREATMENT	¥
Unit rating (i.e., GPM, pounds per gallon):	Manufacturer:	
FILTRATION		
Type and size of area:		
Pressure (in square feet):	Manufacturer:	
Gravity (in GPM/square feet):	Manufacturer:	

YEAR OF	REPORT
Decembe	r 31, 2022

Seminole Waterworks, Inc.

SYSTEM NAME / COUNTY:

Meadow Hills / Leon

WATER TREATMENT PLANT INFORMATION

Permitted Capacity of Plant (GPD):	153,000	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	WELL HEAD	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	CHLORINATION	
	LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon):	Manufacturer:	
FILTRATION Type and size of area:		
Pressure (in square feet):	Manufacturer:	
Gravity (in GPM/square feet):	Manufacturer:	

YEAR OF REPORT

December 31, 2022

UTILITY NAME:

Seminole Waterworks, Inc.

SYSTEM NAME / COUNTY:

North Lake Meadows

WATER TREATMENT PLANT INFORMATION

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

YEAR OF REPORT

December 31, 2022

UTILITY NAME:

Seminole Waterworks, Inc.

SYSTEM NAME / COUNTY:

Plantation Estates / Leon

WATER TREATMENT PLANT INFORMATION

Permitted Capacity of Plant (GPD):	140,000	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	WELL HEAD	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	CHLORINATION	
	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:	<u> </u>

UTILITY NAME:

Seminole Waterworks, Inc.

SYSTEM NAME / COUNTY:

Sedgefield / Leon

WATER TREATMENT PLANT INFORMATION

140,000	
WELL HEAD	
CHLORINATION	
LIME TREATMENT	
Manufacturer:	
Manufacturer:	
Manufacturer:	
	WELL HEAD CHLORINATION LIME TREATMENT Manufacturer:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

TYPE OF METER (b)	EQUIVALENT FACTOR (c)	OF METERS (d)	EQUIVALENTS (c x d) (e)
	1.0		
Displacement		689	689
•	1.5	*	
	2.5	S	
	5.0		200000000000000000000000000000000000000
	8.0		
	15.0		
	16.0		
Turbine	17.5		
Displacement or Compound	25.0		
Turbine	30.0		
Displacement or Compound	50.0		
Turbine	62.5		
Compound	80.0		
Turbine	90.0		
Compound	115.0		
Turbine	145.0		
Turbine	215.0		
	Displacement Displacement Displacement Displacement or Turbine Displacement, Compound or Turbine Displacement Compound Turbine Displacement or Compound Turbine Displacement or Compound Turbine Displacement or Lompound Turbine Compound Turbine Compound Turbine Compound	1.0 1.0 1.0 1.0	1.0 1.0 689

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC Calculation:		

W-13
GROUP _____
SYSTEM ____

December 31, 2024

SYSTEM NAME / COUNTY:

Seminole Water System / Leon

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system	A separate page shoul	d be supplied where necessary.
1. Present ERCs * the system can efficiently serve.	706	···
2. Maximum number of ERCs * which can be served.	706	
3. Present system connection capacity (in ERCs *) using existing	ng lines.	689
4. Future connection capacity (in ERCs *) upon service area bu	ildout.	706
5. Estimated annual increase in ERCs *.		1
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	No	
7. Attach a description of the fire fighting facilities.		
Describe any plans and estimated completion dates for any entropy N/A N/A	nlargements or improve	ments of this system:
9. When did the company last file a capacity analysis report wit	h the DEP?	N/A ,
10. If the present system does not meet the requirements of DE	rules:	
a. Attach a description of the plant upgrade necessity	essary to meet the DEP	rules.
b. Have these plans been approved by DEP?		
c. When will construction begin?		<u> </u>
d. Attach plans for funding the required upgradi	ing.	
e. Is this system under any Consent Order with	DEP?	
11. Department of Environmental Protection ID #	1370898 / 13740	08 1370461 / 1374049 / 1374054 / 1370598
12. Water Management District Consumptive Use Permit #	107391 / 107389	/ 107394 / 107392 / 107393 / 107390
a. Is the system in compliance with the requiren	nents of the CUP?	Yes
b. If not, what are the utility's plans to gain com	pliance?	
* An ERC is determined based on the calculation on the bottom	of Page W-13.	

W-14
GROUP _____
SYSTEM _____

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service Less:	W-4(b)	\$ 5,169,390
108	Nonused and Useful Plant (1) Accumulated Depreciation	W-6(b)	2,591,189
110	Accumulated Amortization	F-8	4,853
271	Contributions in Aid of Construction	W-7	1,387,324
252	Advances for Construction	F-20	
	Subtotal		\$1,186,024_
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 426,233
	Subtotal		\$1,612,257_
114	Plus or Minus: Acquisition Adjustments (2)	F-7	(1,538,571)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	1,257,983
	Working Capital Allowance (3)		40,376
	Other (Specify):		
	WATER RATE BASE		\$1,372,045_
W	ATER OPERATING INCOME	W-3	\$358,428_
AC	CHIEVED RATE OF RETURN (Water Operating Income / Water Rate B	ase)	26.12%

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.

North Florida Community Water Systems, Inc.

December 31, 2024

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	(CURRENT YEAR (d)
	UTILITY OPERATING INCOME		Î	
400	Operating Revenues	W-9	\$	871,39
469	Less: Guaranteed Revenue and AFPI	W-9	<u> </u>	27,97
	Net Operating Revenues		\$_	843,41
401	Operating Expenses	W-10(a)	\$	323,01
402	Deuropiction Europea	W-6(a)		137,64
403	Depreciation Expense Less: Amortization of CIAC	W-8(a)	1 -	34,98
	Less. Amortization of CIAC	W-0(a)	+-	31,50
	Net Depreciation Expense		\$	102,66
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8	_	84
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee			39,21
408.11	Property Taxes		1 -	19,25
408.12	Payroll Taxes			
408.13	Other Taxes and Licenses] _	
408	Total Taxes Other Than Income		\$	58,46
409.1	Income Taxes		-	
410.10	Deferred Federal Income Taxes		_	
410.11	Deferred State Income Taxes			
411.10	Provision for Deferred Income Taxes - Credit			
412.10	Investment Tax Credits Deferred to Future Periods		- 1	
412.11	Investment Tax Credits Restored to Operating Income		+-	
	Utility Operating Expenses		\$_	484,98
	Utility Operating Income		\$_	358,42
	Add Back:			
469	Guaranteed Revenue (and AFPI)	W-9	_ \$	27,9
413	Income From Utility Plant Leased to Others		-	
414	Gains (losses) From Disposition of Utility Property		-	
420	Allowance for Funds Used During Construction		-	
	Total Utility Operating Income		\$_	386,4

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	P	REVIOUS YEAR (c)		ADDITIONS (d)	RETIE	REMENTS (e)		URRENT YEAR (f)
301	Organization	\$	406	\$		\$		\$	406
302	Franchises		5,112	1				_	5,112
303	Land and Land Rights	\neg	10,779	1				_	10,779
304	Structures and Improvements	\neg	65,940	1	77,873			l _	143,813
305	Collecting and Impounding Reservoirs	\neg	0					_	0
306	Lake, River and Other Intakes	\neg	0					_	0
307	Wells and Springs	\neg	179,493		1,190			_	180,684
308	Infiltration Galleries and Tunnels		0					_	0
309	Supply Mains		16,135	1	3,959	1	(2,969)	<u>-</u>	17,125
310	Power Generation Equipment		234,552	П	0		0	l _	234,552
311	Pumping Equipment	\neg	200,699		7,082		0	_	207,781
320	Water Treatment Equipment		205,303		48,901		(920)	-	253,285
330	Distribution Reservoirs and Standpipes		548,896	П	0		0	l -	548,896
331	Transmission and Distribution Mains		2,447,172	1	120,718		0	l	2,567,890
333	Services		310,344	'	322,642		0	۱ -	632,987
334	Meters and Meter Installations		194,942		45,190		(10,698)	1 _	229,434
335	Hydrants		58,487					l _	58,487
336	Backflow Prevention Devices		0					l _	(
339	Other Plant Miscellaneous Equipment		131					_	131
340	Office Furniture and Equipment		14,859					l -	14,859
341	Transportation Equipment		0					l -	(
342	Stores Equipment		194					-	194
343	Tools, Shop and Garage Equipment		2,959		7,099			-	10,05
344	Laboratory Equipment		3,187					1 -	3,18
345	Power Operated Equipment		663					1 -	66
346	Communication Equipment		11,548					_	11,54
347	Miscellaneous Equipment		7,851			I		_	7,85
348	Other Tangible Plant		29,671	1		-		+	29,67
	TOTAL WATER PLANT	\$=	4,549,324	. \$	634,653	\s	(14,586)	\$=	5,169,39

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

W-4(a) GROUP _____

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Sunny Hills Water System / Washington

WATER UTILITY PLANT MATRIX

		_				_	_	_		_			_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	-	
.5 GENERAL	PLANT (h)	\$							DANGER WASHING	The state of the s	100000000000000000000000000000000000000					からいのかたち	The State of the S				14,859	0	194	10,058	3,187	663	11,548	7,851	29,671	\$ 78,031
.4 TRANSMISSION AND DISTRIBUTION	PLANT (g)	69							partie personen		STATES OF THE STATES			548,896	2,567,890	632,987	229,434	58,487	0	131				Manager Broken				MANAGEMENT OF THE PARTY OF THE		\$ 4,037,824
.3 WATER TREATMENT	PLANT (f)	S			143,813			THE STREET	Self and State of		Street land of the		253,285		MANUAL MA	TO SHALL SOME											A THE PROPERTY.			\$ 397,097
.2 SOURCE OF SUPPLY AND PUMPING	PLANT (e)	64		10,779				180,684		17,125	234,552	207,781									Strike Or over 1								STATE STATE OF THE PARTY OF THE	\$ 650,920
INTANGIBLE	PLANT (d)	\$ 406	5,112	THE STREET STREET					THE RESERVE THE					100 SECURITY 1250	STATE OF THE PARTY	Processi September													A SOMEONE	\$ 5,518
CURRENT	YEAR (c)	\$ 406	5,112	10,779	143,813	0	0	180,684	0	17,125	234,552	207,781	253,285	548,896	2,567,890	632,987	229,434	58,487	0	131	14,859	0	194	10,058	3,187	699	11,548	7,851	29,671	\$ 5,169,390
	ACCOUNT NAME (b)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT
ACCT.	NO. (a)	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	

North Florida Community Water Systems, Inc.

December 31, 2024

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

BASIS FOR WATER DEPRECIATION CHARGES

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

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

W-5 GROUP ____

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

Sunny Hills Water System / Washington

TOTAL	CREDITS	(d+e) (f)		\$ 2,716		100	6,021	0 0	492	11,728	10,294	6696	14,835	28,304	CI/,11	10,553	008,1			(0)	(793)		000				٦		137,647
RECIATION	OTHER	CREDITS *																											0
MULATED DEP		ACCRUALS (d)		\$ 2,716			6,021		492	11,728	10,294	669'6	14,835	58,504	11,715	10,553	1,300		7	(0)	(793)	0	260		0	0	0	17.	137,647
WATER ACCU	BALANCE AT BEGINNING	OF YEAR		\$ 12,207	0	0	102,834	0	7,966	83,732	200,332	5,923	341,749	1,495,282	75,530	47,810	18,967	0	(344)	14,859	5,172	194	2,959	3,187	663	11,548	7,851	29,705	\$ 2,468,128
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION		ACCOUNT NAME	(a)	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION
	ACCT.	NO.	(B)	304	305	306	307	308	309	310	311	. 320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	TOTALV

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

W-6(a) GROUP

I

North Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

		BALANCE AT	END OF YEAR	(c+f-j)	(k)	\$ 14,923	0	0	108,855	0	5,489	95,460	210,626	14,702	356,584	1,553,786	87,245		20,267	0	(337)	14,859	4,380	194	3,519	3,187	0 663	11,548	0.9	0 29,721	\$ 2,591,189
(CONT'D)		TOTAL	CHARGES	(g-h+i)	(f)	0	0	0	0	0	2,969	0	0	920	0	0	0	10,698	0	0	0	0	0		0		0	0	0	J	\$ 14,586
EPRECIATION	COSTOF	REMOVAL	AND OTHER	CHARGES	(i)	€9																									0
CUMULATED D			SALVAGE AND	INSURANCE	(h)	69																									0
IN WATER AC			PLANT	RETIRED	(g)	\$					2,969			920				10,698													\$ 14,586
ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)				ACCOUNT NAME	(b)	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION
			ACCT.	NO.	(a)	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	TOTAL W

W-6(b) GROUP

Use () to denote reversal entries.

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

ACCOUNT 2/1		
DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$1,088,112_
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges Contributions received from Developer or	W-8(a)	\$\$299,212
Contractor Agreements in cash or property	W-8(b)	0
Total Credits		\$299,212
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction	nu.	\$1,387,324_

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:
Reversal from 2021 of hydrant meter deposit erroneously booked to CIAC
•

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Meter Installation Main Extension Charge Plant Capacity Charge Service Installation	127 127 127 127	210 446 700 1,000	\$ 26,670 56,642 88,900 127,000
Total Credits			\$ 299,212

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WATER (b)
(a)	
Balance first of year	\$\$91,247
Debits during the year:	e 24.097
Accruals charged to Account 272 Other debits (specify):	\$ 34,987
Total debits	\$34,987
Credits during the year (specify):	\$
Total credits	\$0
Balance end of year	\$ 426,233

W-8(a) GROUP _____

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$
	·	-
	:	
	1=	: :
Total Credits		\$0

December 31, 2024

UTILITY NAME:

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
· · · ·	Water Sales:			
460	Unmetered Water Revenue			\$
	Metered Water Revenue:			
461,1	Sales to Residential Customers	689	838	780,648
461.2	Sales to Commercial Customers	21	19	56,220
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			12
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	710	857	\$836,869_
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue	0	0	\$0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	710	<u>857</u>	\$ 836,869
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowance for	or Funds Prudently Inve	sted or AFPI)	\$ 27,976
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			6,546
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$34,522_
	Total Water Operating Revenues			\$ 871,391

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

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)		CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
. 601	Salaries and Wages - Employees	\$	0	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	7	9,900		
604	Employee Pensions and Benefits		0		
610	Purchased Water	7	0		PASSINEVE
615	Purchased Power		31,344	31,344	
616	Fuel for Power Production		0		1500 300
618	Chemicals		4,848	4,848	
620	Materials and Supplies		0	7 A	
631	Contractual Services-Engineering		0		
632	Contractual Services - Accounting	7	498		
633	Contractual Services - Legal		317		
634	Contractual Services - Mgt. Fees		0		
635	Contractual Services - Testing		3,834	3,834	
636	Contractual Services - Other		250,523	2,441	
641	Rental of Building/Real Property		0		
642	Rental of Equipment		0		
650	Transportation Expenses		0		
656	Insurance - Vehicle		0		
657	Insurance - General Liability		3,087		Y
658	Insurance - Workman's Comp.		0	2	
659	Insurance - Other		0		
660	Advertising Expense		0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense		875		
667	Regulatory Commission ExpOther	7	0		
668	Water Resource Conservation Exp.	7 -	0	-	
670	Bad Debt Expense	7 -	9,290	EUS REPE	
675	Miscellaneous Expenses	7 -	8,495		
Total Water Utili		\$ =	323,011	\$ 42,466	\$0_

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

WATER UTILITY EXPENSE ACCOUNT MATRIX

		-	.6	.7	.8
.3	.4	.5		•′	
WATER	WATER		TRANSMISSION	CUSTOMER	ADMIN. &
TREATMENT	7.4		& DISTRIBUTION	ACCOUNTS	GENERAL
EXPENSES -	EXPENSES -	EXPENSES -	EAR EIGES		EXPENSES
OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE		(k)
(f)	(g)	(h)	(i)	(j)	(n)
				r.	\$
\$	\$	\$	\$	\$	4
					9,900
				-	
		PROFESSION OF THE PROPERTY OF		ESTATE STATE	SUCTION S
·		-		建划规划	
	7	X	-		
		(7		
		1	(498
					317
	-			0=	
82,844	10,307		98,933	12,779	43,218
- 62,644					
					3,087
AMERICA SECURIO	P. Land Co.	Chickensons			
Tax Salar					875
)			-
	DE PUBLICA		R SEATHER N.	THE CALL STA	
CAR SERVICE VIII				9,290	0.405
					8,495
					d ((200
\$ 82,844	\$10,307	\$0	\$ 98,933	\$ 22,069	\$ 66,392
8		100			

W-10(b) GROUP _____

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

PUMPING AND PURCHASED WATER STATISTICS

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

SOURCE OF SUPPLY

CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
734,400		Deep Well
744,480		Deep Well
288,000		Deep Well
	OF WELL 734,400 744,480	CAPACITY PER DAY OF WELL FROM SOURCE 734,400 744,480

W-11 GROUP ____ SYSTEM _____

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12 GROUP ____ SYSTEM _____

North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBE OF METER EQUIVALENTS (c x d) (e)
- 14 1100		1.0		
Residential & Con	Displacement	1.0	840	840
5/8" 3/4"	Displacement	1.5	1	2
1"	Displacement	2.5	11	28
1 1/2"	Displacement or Turbine	5.0	2	10
2".	Displacement, Compound or Turbine	8.0	3	24
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
		Total Water System	Meter Equivalents	903

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC Calculation:	
ERC Calculation.	

W-13	
GROUP	
SYSTEM	

SYSTEM NAME / COUNTY:

Sunny Hills Water System / Washington

OTHER WATER SYSTEM INFORMATION

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

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

WASTEWATER OPERATION SECTION

WASTEWATER LISTING OF SYSTEM GROUPS

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

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

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

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

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Duval / Duval	551-S	1
Sunny Hills / Washington	435-S	2
SGI (St. George Island) / Franklin	580-S	3
· -		
	-	

SYSTEM NAME / COUNTY:

Duval / Duval

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	I Utility Plant In Service	S-4(a)	\$ 62,315
	Less: Nonused and Useful Plant (1)	2 .(6)	02,313
108	Accumulated Depreciation	S-6(b)	35,630
110	Accumulated Amortization	F-8	10,312
271	Contributions in Aid of Construction	S-7	
252	Advances for Construction	F-20	30,260
	Subtotal		\$(13,887)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 30,260
	Subtotal		\$16,373_
114 115	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments	F-7	(7,987)
	Working Capital Allowance (3)	(2) F-7	2,995
	Other (Specify):		11,015
	WASTEWATER RATE BASE		\$ 22,396
WASTEW	ATER OPERATING INCOME	S-3	\$ (57,875)
ACHIEVED RAT	ΓΕ OF RETURN (Wastewater Operating Income / Wastewa	ater Rate Base)	-258.42%

NOTES:

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

S-2	
GROUP	

SYSTEM NAME / COUNTY: Duval / Duval

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	W	ASTEWATER UTILITY (d)
	LITY OPERATING INCOME	(4)	+	(u)
400	Operating Revenues	S-9(a)	\$	31,215
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	1 -	0
	Net Operating Revenues		s_	31,215
401	Operating Expenses	S-10(a)	\$	88,121
403	Depreciation Expense Less: Amortization of CIAC	S-6(a)		176
	The second secon	S-8(a)	-	0
	Net Depreciation Expense		\$	176
406	Amortization of Utility Plant Acquisition Adjustment	F-7	Þ	176
407	Amortization Expense (Other than CIAC)	F-8	-	(570) 625
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee			1,405
408.11	Property Taxes		_	(666)
408.12	Payroll Taxes			(11)
408.13	Other Taxes and Licenses		_	
408	Total Taxes Other Than Income		s	739
409.1 410.10	Income Taxes			
410.11	Deferred Federal Income Taxes Deferred State Income Taxes			
411.10	Provision for Deferred Income Taxes - Credit			
412.10	Investment Tax Credits Deferred to Future Periods			
412.11	Investment Tax Credits Restored to Operating Income		-	
	Utility Operating Expenses		\$	89,090
	Utility Operating Income		\$	(57,875)
	Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	5	0 .
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
720	Allowance for Funds Used During Construction			
	Total Utility Operating Income	\$		(57,875)

December 31, 2024

SYSTEM NAME / COUNTY:

ival
8876

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(e)	(d)	(e)	(f)
351	Organization	\$ 25,000	\$	\$	\$ 25,000
352	Franchises		-		0
353	Land and Land Rights	***************************************			0
354	Structures and Improvements				0
355	Power Generation Equipment	*	*		0
360	Collection Sewers - Force		-		0
361	Collection Sewers - Gravity	30,260			30,260
362	Special Collecting Structures				0
363	Services to Customers	6,682			6,682
364	Flow Measuring Devices			92-2-2-3	0
365	Flow Measuring Installations	5	2		0
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells				0
371	Pumping Equipment				0
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission and	*			0
	Distribution System				0
380	Treatment and Disposal Equipment				0
381	Plant Sewers				0
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment				0
390	Office Furniture and Equipment	373			373
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
	Total Wastewater Plant	\$62,315	\$0	\$0	\$ 62,315

NOTE:

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

S-4(a) GROUP _____

SYSTEM NAME / COUNTY:

Duval / Duval

YEAR OF REPORT December 31, 2024

		т.	2;	.3	4	¥		
			!	SYSTEM	TREATMENT	RECLAIMED WASTEWATER	.6 RECLAIMED WASTEWATER	<i>T.</i>
ACCOUNT NAME INT		INTANGIBLE PLANT	COLLECTION	PUMPING PLANT	AND DISPOSAL	TREATMENT PLANT	DISTRIBUTION PLANT	GENERAL PLANT
Organization \$	65	25 000	(n) 3	(i)	9	(E)	Ð	(k)
Franchises	1	0			9	A	×	8
Land and Land Rights		SAL MESTAVAL						The state of the s
Structures and Improvements								
Power Generation Equipment					0			
Collection Sewers - Force	3	STATE OF	0		Section of the second	100 YOUR BARK		
Collection Sewers - Gravity			30,260		CAUSE NO.			
Special Collecting Structures	V		0		100 L			
Services to Customers	200	STATE OF THE PARTY	6,682		1000			
Flow Measuring Devices			0	TO THE PERSON NAMED IN	10000			
Flow Measuring Installations			0					
Reuse Services								
Reuse Meters and Meter Installations	us	State Str.			1 - 20 1			
Receiving Wells			William Indiana	0				
Punping Equipment	The state of the s		The Control of the	0				
Reuse Distribution Reservoirs				0				
Reuse Transmission and								
Distribution System				0				
Treatment and Disposal Equipment					0			
Plant Sewers		Birma et	SOUTH PRINCIPLE					
Outfall Sewer Lines		SECON						
Other Plant Miscellaneous Equipment	 							
Office Furniture and Equipment	TO BOT	064811 a.m.						
Transportation Equipment			THE PERSON		The state of the s			3/3
Stores Equipment								
Tools, Shop and Garage Equipment								0
Laboratory Equipment								0
Power Operated Equipment	3							0
Miscellaneous Equipment								A
Other Tangible Plant		500000	- Control of the Control					0
Total Wastewater Plant	₩	25,000	\$ 36,942	0	0	0	0	37
					n I			

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

NOTE:

S-4(b) GROUP

SYSTEM NAME / COUNTY:

Duval / Duval	
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BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO.	ACCOUNT NAME	AVERAGE SERVICE LIFE IN YEARS	AVERAGE NET SALVAGE IN PERCENT	DEPRECIATION RATE APPLIED IN PERCENT (100% - D)/C
(a)	(b)	(c)	(d)	(e)
354	Structures and Improvements	32	(-)	3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	15		6.67%
374	Reuse Distribution Reservoirs	37		2.70%
375	Reuse Transmission/Distribution Sys.	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	6		16.67%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewate	er Plant Composite Depreciation Rate *			10.0076

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

Duval / Duval

SYSTEM NAME / COUNTY:

YEAR OF REPORT December 31, 2024

	ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION	EWATER ACCU	MULATED DEP	RECIATION	
		BALANCE			TOTAL
ACCT.		AT BEGINNING		OTHER	CREDITS
NO.	ACCOUNT NAME	OF YEAR	ACCRUALS	CREDITS *	(d+e)
(a)	(b)	(c)	(p)	(e)	Ξ
354	Structures and Improvements	643			0
355	Power Generation Equipment				0
360	Collection Sewers - Force				0
361	Collection Sewers - Gravity	30,260			0
362	Special Collecting Structures	0			0
363	Services to Customers	4,821	176		176
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	0			0
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	0			0
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	373			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
Total	Total Denreciable Wastewater Plant in Sorvice	35.454	AL176	9	321

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

SYSTEM NAME / COUNTY:

Duval/ Duval

YEAR OF REPORT December 31, 2024

	Г	<u>-</u>	~		Т	ī	î	_	1	1	1	1	1	ï	1	1	1	ī	ï	ì	1	1	_	-	_		_	,			_	1 ,
		BALANCE AT	END OF YEAR	(f-1-2)	9			30.260	0	4 997	0												373			0		0	0		0	\$ 35,630
TION		TOTAL	CHARGES	(B-11+1)	9	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	9
TED DEPRECIA	COST OF	REMOVAL	AND OTHER CHADCES	(1)	÷																											. 9
R ACCUMULAT		dist do the to	INSTIBANCE	(b)	59																											0
WASTEWATE		DI A NT	RETIRED	(g)	€9																											0
ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION			ACCOUNT NAME	(b)	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission/Distribution Sys.	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	le Wastewater Plant in Service
,		ACCT.	NO.	(8)	354	355	360	361	362	363	364	365	366	367	370	371	374	375	380	381	382	389	390	391	392	393	394	395	396	397	398	Total Depreciab

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

SYSTEM NAME / COUNTY:

Duval / Duval

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$30,260_
Add credits during year: Contributions received from Capacity,	0.0()	\$ 0
Main Extension and Customer Connection Charges Contributions received from Developer or Contractor Agreements in cash or property	S-8(a) S-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		\$30,260

plain all debits charged to Acc	Juni 271 daring the y		

SYSTEM NAME / COUNTY:

Duval / Duval

WASTEWATER CIAC SCHEDULE "A"

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

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

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

SYSTEM NAME / COUNTY:

Duval / Duval	
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WASTEWATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE.		s
	8	
	s x	-
	-	
		3
Total Credits		\$0

S-8(b) GROUP ____

SYSTEM NAME / COUNTY:

Duval / Duval

WASTEWATER OPERATING REVENUE

		BEGINNING	YEAR END	
ACCT.	1	YEAR NO.	NUMBER OF	
NO.	DESCRIPTION	CUSTOMERS *	CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	WASTEWATER SALES			
	Flat Rate Revenues:			
521.1	Residential Revenues			\$
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	0	0	\$0
	Measured Revenues:			
522.1	Residential Revenues			
522.2	Commercial Revenues	33	33	31,215
522.3	Industrial Revenues		-	
522.4	Revenues From Public Authorities		÷	
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	33	33	\$31,215_
523	Revenues From Public Authorities		=	
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	33	33	\$31,215
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues (Including Allowance for	or Funds Prudently Inv	ested or AFPI)	\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			71 - 71 - 71 - 71 - 71 - 71 - 71 - 71 -
536	Other Wastewater Revenues	li-		
	Total Other Wastewater Revenues			\$0

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

SYSTEM NAME / COUNTY:

Duval /	Duval			
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WASTEWATER OPERATING REVENUE

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

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

YEAR OF REPORT December 31, 2024

SYSTEM NAME / COUNTY:

Duval / Duval

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	.1 .3 .4 .5 .6	COLLECTION COLLECTION PUMPING PUMPING & DISPOSAL & DISPOSAL CURRENT EXPENSES. EXPENSES. EXPENSES. EXPENSES. EXPENSES.	TE OPERATIONS MAINTENANCE OPERATIONS M	(n) s (s) s (o)		95.50		50,989	0							45 — — — — — — — — — — — — — — — — — — —			27,185 10,899 10,877 3.68	10,027											0	402	
STEWATER UTILITY EXP	.1	-		s 0	7	9,500	0	50,989	0	0	0	0	0	0	0	45	0	0	27,185	0	0	0	0	0	0	0	0		0	0	0	402	
W.			ACCOUNT NAME (b)	Salaries and Wages - Employees \$		Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Production	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	
		ACCT.	NO. (a)	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	092	992		797	770	775	

S-10(a) GROUP

358

YEAR OF REPORT December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Duval / Duval

	.12 RECLAIMED	WATER	DISTRIBUTION	EXPENSES.	MAINTENANCE (0)	€9						Series Indian																	Total Control						\$ 0
	.11 RECLAIMED	WATER	DISTRIBUTION	EXPENSES-	OPERATIONS (n)	\$																							THE PARTY						0 \$
	.10 RECLAIMED	WATER	TREATMENT	EXPENSES-	MAINTENANCE (m)	60				THE PERSON NAMED IN			Sales Sales								0			10					STATE OF THE PARTY						. 0
COUNT MATR	.9 RECLAIMED	WATER	TREATMENT	EXPENSES-	OPERATIONS (1)	89																													0 \$
Y EXPENSE AC	œ,		ADMIN. &	GENERAL	EXPENSES (k)	-S-		005'6		Agical States				STATISTICS IN				45			3,883													402	\$ 13,830
WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	۲.		CUSTOMER	ACCOUNTS	EXPENSE (i)	-S				Control of the last of the las											1,218								School School						\$ 1,218
WASTE					ACCOUNT NAME (b)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses
				ACCT.	NO.	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	760	766		191	770	775	Tot

S-10(b) GROUP

YEAR OF	RE	PORT
December	31,	2024

SYSTEM NAME / COUNTY:

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

NUMBER OF METER QUIVALENT OF WATER EQUIVALENTS FACTOR METERS (c x d) (c) (d) (e)	TYPE OF WATER METER (b)
1.0	
1.0 15	Displacement
1.5	Displacement
2.5 5 13	Displacement
5.0 2 10	Displacement or Turbine
8.0 4 32	Displacement, Compound or Turbine
15.0 2 30	Displacement
16.0	Compound
17.5	Turbine
25.0 1 25	Displacement or Compound
30.0	Turbine
50.0	Displacement or Compound
62.5	Turbine
80.0	Compound
90.0	Turbine
115.0	Compound
145.0	Turbine
215.0	Turbine
115.0 145.0	Compound Turbine

CALCULATION OF THE WASTEWATER SYSTEM **EQUIVALENT RESIDENTIAL CONNECTIONS**

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

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

ERC = (Total SFR gallons treated (Omit 000) / 365 days / 280 gallons per day)

For wastewater only utilities:

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

NOTE:	Total gallons treated includes both treated and purchased treatmer

ERC Calculation:		

S-11	
GROUP	
SYSTEM	

YEAR OF	RE	PORT
December	31	2024

SYSTEM NAME / COUNTY:

Duval / Duval

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

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

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

S-12	
GROUP	
SYSTEM	

⁽²⁾ Contact stabilization, advanced treatment, etc.

SYSTEM NAME / COUNTY:

Duval /	Duval	

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A sepa	rate page should be supplied where necessary.
Present number of ERCs* now being served	- 182
2. Maximum number of ERCs* which can be served	Unknown
3. Present system connection capacity (in ERCs*) using existing line	182
4. Future connection capacity (in ERCs*) upon service area buildout	Unknown
5. Estimated annual increase in ERCs*	Negative - Mall was sold
6. Describe any plans and estimated completion dates for any enlarg	ements or improvements of this system
7. If the utility uses reuse as a means of effluent disposal, attach a lisprovided to each, if known.	st of the reuse end users and the amount of reuse
8. If the utility does not engage in reuse, has a reuse feasibility study	been completed? No No
If so, when?	N/A
9. Has the utility been required by the DEP or water management di	strict to implement reuse? No
If so, what are the utility's plans to comply with this	s requirement? N/A
10. When did the company last file a capacity analysis report with the	ne DEP?
If the present system does not meet the requirements of DEP rule a. Attach a description of the plant upgrade necess	sary to meet the DEP rules.
b. Have these plans been approved by DEP?	N/A
c. When will construction begin?	N/A
 d. Attach plans for funding the required upgrading e. Is this system under any Consent Order with DE 	
12. Department of Environmental Protection ID #	N/A

S-13 GROUP _____

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

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	WA	ASTEWATE UTILITY (d)		
101	Utility Plant In Service	S-4(a)	\$	447,229	
	Less:				
	Nonused and Useful Plant (1)		- 1	10.667	
108	Accumulated Depreciation	S-6(b)	-	10,667 247	
110	Accumulated Amortization	F-8			
271	Contributions in Aid of Construction	S-7	- 1	0	
252	Advances for Construction	F-20	-		
	Subtotal		s	436,315	
272	Add: Accumulated Amortization of			0	
	Contributions in Aid of Construction	S-8(a)	\$	0	
	Subtotal		\$_	436,315	
	Plus or Minus:	P. 7			
114	Acquisition Adjustments (2)	F-7	- 1		
115	Accumulated Amortization of Acquisition Adjustments	(2) F-7	-	24,047	
	Working Capital Allowance (3)		- 1	24,047	
	Other (Specify):		-		
			1		
	WASTEWATER RATE BASE		\$=	460,362	
WAS	TEWATER OPERATING INCOME	S-3		(1,709	
	RATE OF RETURN (Wastewater Operating Income / Waste	Poto Pasa)	\top	-0.37	

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

- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.

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

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)							
I	LITY OPERATING INCOME									
400	Operating Revenues	S-9(a)	\$ 222,503							
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0							
	Net Operating Revenues		\$222,503							
401	Operating Expenses	S-10(a)	\$ 192,373							
403	Depreciation Expense Less: Amortization of CIAC	S-6(a) S-8(a)	21,255							
	Net Depreciation Expense	···	\$ 21,255							
406	Amortization of Utility Plant Acquisition Adjustment	F-7								
407	Amortization Expense (Other than CIAC)	F-8	101							
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		10,013							
408.11	Property Taxes		471							
408.12	Payroll Taxes Other Taxes and Licenses		7							
408.13	Total Taxes Other Than Income		\$ 10,484							
409.1	Income Taxes									
410.10	Deferred Federal Income Taxes									
410.11	Deferred State Income Taxes									
411.10	Provision for Deferred Income Taxes - Credit									
412.10	Investment Tax Credits Deferred to Future Periods									
412.11	Investment Tax Credits Restored to Operating Income									
	Utility Operating Expenses		\$224,212_							
	Utility Operating Income		\$(1,709)							
	Add Back:									
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$0							
413	Income From Utility Plant Leased to Others									
414	Gains (losses) From Disposition of Utility Property									
420	420 Allowance for Funds Used During Construction									
	Total Utility Operating Income		\$(1,709)							

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 1,362	\$	\$	\$ 1,362
352	Franchises	2,210			2,210
353	Land and Land Rights	58,000			58,000
354	Structures and Improvements	6,397			6,397
355	Power Generation Equipment	0	120,808	7	120,808
360	Collection Sewers - Force	0		-	0
361	Collection Sewers - Gravity	0			0
362	Special Collecting Structures	0			0
363	Services to Customers	0			0
364	Flow Measuring Devices	18,822			18,822
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	27,188	2,254		29,442
374	Reuse Distribution Reservoirs	0			
375	Reuse Transmission and	0			0
	Distribution System	0		<u> </u>	
380	Treatment and Disposal Equipment	142,703	62,997	15,890	189,810
381	Plant Sewers	1,745			1,745
382	Outfall Sewer Lines	18,635			18,635
389	Other Plant Miscellaneous Equipment	0			
390	Office Furniture and Equipment	0			
391	Transportation Equipment	0			
392	Stores Equipment	0			
393	Tools, Shop and Garage Equipment	0			
394	Laboratory Equipment	0		:	
395	Power Operated Equipment	0			-
396	Communication Equipment	0			
397	Miscellaneous Equipment	0		:	
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 277,060	\$186,060	\$15,890	\$ 447,229

NOTE:

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

S-4(a) GROUP _____ YEAR OF REPORT December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

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

WASTEWATER UTILITY PLANT MATRIX

_	_	_	_	_	_		_	_	_	_	_	_	_				_		_	_	_	_	_	_	_					_	_	_			_	_	
r.			GENERAL	PLANT	<u>(E</u>	€					THE PERSON NAMED IN	N. BOX SAN PORT OF		The state of the s	THE WASTE		School Services								SHADING BOOK	Designation of the last of the		0	0	0	0	0	0	0	0	0	69
9.	RECLAIMED	WASTEWATER	DISTRIBUTION	PLANT	9	S					Charles for School			School of the	Control of the last										Parameter Sand					TO SHE WAS A SHE		Notice of the Party of the Part			THE REAL PROPERTY.	ASSESSED BOOK	\$ 0
r,	RECLAIMED	WASTEWATER	TREATMENT	PLANT	(3)	\$											1500															NO VALUE OF THE PARTY OF THE PA	WITH DESCRIPTION OF THE PERSON		Contract of the last		\$ 0
4.		TREATMENT	AND	DISPOSAL	9	9		58,000	6,397	120,808	The same	1000 1000	III DONNEL III	7		100 CO 100 CO	Town Property	No. of Lot				Contract of the last		189,810	1,745	18,635	0		PART PRINT		S 100 Miles				Section 1983		\$ 395,395
.3		SYSTEM	PUMPING	PLANT	(i)	\$													0	29,442	0		0		THE RESERVE					THE SHARE		DESCRIPTION OF	The second second		The Contract of the Contract o		\$ 29,442
3			COLLECTION	PLANT	(p)	\$					0	0	0	0	18,822	0						ALL SECTION AND ADDRESS OF THE PARTY OF THE			THE SECTION AND ADDRESS OF THE PERSON AND AD					March Books		SACTION OF THE PARTY OF THE PAR	The state of the s		THE REAL PROPERTY.		\$ 18,822
1.			INTANGIBLE	PLANT	(g)	\$ 1,362	2,210				West Spinster											California Paris					1			Shaketing hydrog			CALL STREET				\$ 3,571
				ACCOUNT NAME	(p)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Edulphicin	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant
			ACCT.	NO.	(a)	351	352	353	354	355	360	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	0.65	397	398	

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

NOTE:

S-4(b) GROUP

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

BASIS FOR WASTEWATER DEPRECIATION CHARGES

				DEPRECIATION
		AVERAGE	AVERAGE NET	RATE APPLIED
ACCT.		SERVICE LIFE	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	IN YEARS	PERCENT	(100% - D) / C
(a)	(b)	(c)	(d)	(e)
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	15		6.67%
374	Reuse Distribution Reservoirs	37		2.70%
375	Reuse Transmission/Distribution Sys.	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	6	·	16.67%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12	8	8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
Wastewater	Plant Composite Depreciation Rate *			

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

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

YEAR OF REPORT December 31, 2024

		EWALENACCO	MOLA LED DEF	NECIATION	
		BALANCE			TOTAL
ACCT.	ACCOUNT NAME	AT BEGINNING	O TAIL GOOD	OTHER	CREDITS
(a)	(b)	Or TEAN (c)	ACCRUALS (d)	CREDITS *	(d+e)
354	Structures and Improvements	\$ 33	237		23.2
355	Power Generation Equipment	0	1.777		-
360	Collection Sewers - Force	0			
361	Collection Sewers - Gravity	0			
362	Special Collecting Structures	0			
363	Services to Customers	0			
364	Flow Measuring Devices	4,604	3,764		3.764
365	Flow Measuring Installations	0			
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	196	1,894		1.894
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			
380	Treatment and Disposal Equipment	339	13,528		13.528
381	Plant Sewers	27	55		55
382	Outfall Sewer Lines	104	0		
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	0			
391	Transportation Equipment	0			
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			
394	Laboratory Equipment	0			
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				0
Total D	Total Depreciable Wastewater Plant in Service	\$ 5,303 \$	21,255	0	\$ 21.255

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

YEAR OF REPORT December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

	ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION	WASTEWATE	RACCUMULAT	ED DEPRECIAT	FION	
				COST OF		
				REMOVAL	TOTAL	BALANCE AT
ACCT.		PLANT	SALVAGE AND	AND OTHER	CHARGES	END OF YEAR
NO.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-j)
(a)	(b)	(g)	(h)	(i)	(i)	(k)
354		69	€9	€9	0	\$ 270
355	Power Generation Equipment				0	1,777
360	Collection Sewers - Force				0	0
361	Collection Sewers - Gravity	1180			0	0
362	Special Collecting Structures				0	0
363	Services to Customers				0	0
364	Flow Measuring Devices				0	8,368
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	0
371	Pumping Equipment		N 23		0	2,090
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment	15,890			15,890	(2,023)
381	Plant Sewers				0	82
382	Outfall Sewer Lines				0	104
389	Other Plant Miscellaneous Equipment				0	0
390	Office Furniture and Equipment	Ď.			0	0
391	Transportation Equipment				0	0
392	Stores Equipment		61 10		0	0
393	Tools, Shop and Garage Equipment				0	0
394	Laboratory Equipment				0	0
395	Power Operated Equipment			34	0	0
396	Communication Equipment				0	0
397	Miscellaneous Equipment		n 12		0	0
398	Other Tangible Plant				0	0
Total D	Total Depreciable Wastewater Plant in Service	\$ 15,890	0	0 8	\$ 15,890	\$ 10,667

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

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

ACCOUNT 271		
DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$0
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$0
Contributions received from Developer or Contractor Agreements in cash or property	S-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		\$0
Explain all debits charged to Account 271 during the year below:		

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

WASTEWATER CIAC SCHEDULE "A"

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

MAIN EXTENSION AND CUSTOMER CONN DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
			\$ 0 0 0 0 0 0 0 0 0
Total Credits			\$0

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WASTEWATER
(a)	(b)
Balance first of year	\$
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$
Onici deolis (specify)	
Total debits	\$0
Credits during the year (specify):	\$
Total credits	\$0
Balance end of year	\$0

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

WASTEWATER CIAC SCHEDULE "B"

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

THE RESERVED BOILEY	O THE TEAK	
DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE.		\$
	-	
		s
	- 8	*
	-	
Total Credits		. 0

S-8(b) GROUP

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

WASTEWATER OPERATING REVENUE

		BEGINNING	YEAR END						
ACCT.		YEAR NO.	NUMBER OF						
NO.	DESCRIPTION	CUSTOMERS *	CUSTOMERS *	AMOUNTS					
(a)	(b)	(c)	(d)	(e)					
	WASTEWATER SALES								
	Flat Rate Revenues:								
521.1	Residential Revenues			\$					
521.2	Commercial Revenues		 :						
521.3	Industrial Revenues								
521.4	Revenues From Public Authorities								
521.5	Multiple Family Dwelling Revenues								
521.6	Other Revenues								
521	Total Flat Rate Revenues	0	0	\$0					
	Measured Revenues:								
522.1	Residential Revenues	36	38_	66,144					
522.2	Commercial Revenues	1	1	156,359					
522.3	Industrial Revenues								
522.4	Revenues From Public Authorities								
522.5	Multiple Family Dwelling Revenues								
522	Total Measured Revenues	37	39_	\$222,503_					
523	Revenues From Public Authorities								
524	Revenues From Other Systems								
525	Interdepartmental Revenues								
	Total Wastewater Sales	37	39	\$222,503					
	OTHER WASTEWATER REVENUES								
530	Guaranteed Revenues (Including Allowance f	or Funds Prudently In	vested or AFPI)	\$					
531	Sale of Sludge			<u> </u>					
532	Forfeited Discounts								
534	Rents From Wastewater Property								
535	Interdepartmental Rents								
536	Other Wastewater Revenues								
	Total Other Wastewater Revenues								

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

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			it.
540.1	Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues		·	· · · · · · · · · · · · · · · · · · ·
540.4	Reuse Revenues From			
	Public Authorities			7.0
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues	0	0	\$0
k.	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From			
	Public Authorities			
541	Total Measured Reuse Revenues	0	0	\$0
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			\$0
	Total Wastewater Operating Revenues			\$ 222,503

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

SGI (St. George Island) / Franklin

SYSTEM NAME / COUNTY:

YEAR OF REPORT December 31, 2024

	9.	TREATMENT & DISPOSAL EXPENSES -	MAINTENANCE	S															2.012														\$ 2.012	
	яĵ	TREATMENT & DISPOSAL EXPENSES	OPERATIONS (b)	Se					3,800	10,963		8.383							60.913										NV IS		THE PART OF STREET		\$ 84,060	
	4.	PUMPING EXPENSES.	MAINTENANCE (g)	S				SOLL STREET, SOLD																				THE STATE OF THE PERSON NAMED IN					0	
F MATRIX	E.	PUMPING EXPENSES -	OPERATIONS (f)	€				おおおと とう																							The second second		0	
ASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	.2	COLLECTION EXPENSES-	MAINTENANCE (e)	64							The second								61,321									Second Second			The state of		\$ 61,321	
UTILITY EXP	.1	COLLECTION EXPENSES-	OPERATIONS (d)			1		A REMARKS SERVICE												,							HSV224KE3BB	THE PERSON NAMED IN					0 \$	
WASTEWATER		CURRENT	YEAR (c)	0		5,000	0	0	3,800	10,963	0	8,383	0	0	1,050	0	0	0	152,950	0	0	0	0	1,194	0	0	0		0	0	2,617	6,416	\$ 192,373	
			ACCOUNT NAME (b)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Production	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses	
		ACCT.	NO. (a)	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	760	992		767	770	775	Tota	

S-10(a) GROUP

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

.12 RECLAIMED	WATER	EXPENSES-	MAINTENANCE	S					The second second		THE REAL PROPERTY.																						0
.11 RECLAIMED	WATER	EXPENSES-	OPERATIONS (n)	·				TO THE PARTY OF	を できる																			No. of Control of Control			TO SHOW SHOWING		0 \$
.10 RECLAIMED	WATER	EXPENSES-	MAINTENANCE (m)	64					San		Christian Christian																	The Head			Warm Haven St.		0 \$
.9 RECLAIMED	WATER	EXPENSES-	OPERATIONS (I)	s				TOTAL SPANNED																				THE STATE OF					0 \$
æ	A NIMIA	GENERAL	EXPENSES (k)	59		5,000		元 550000							1,050				21,848					1,194					90			6,416	\$ 35,509
۲.	CHSTOMER	ACCOUNTS	EXPENSE (j)	\$				Section 198											6,855									STATE STATE OF			2,617		\$ 9,471
			ACCOUNT NAME (b)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther		Miscellaneous Expenses	Total Wastewater Utility Expenses
		ACCT.	(8)	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	760	992		167	770	775	Tota

S-10(b) GROUP

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC = (Total SFR gallons treated (Omit 000) / 365 days / 280 gallons per day)

For wastewater only utilities:

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

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

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

ERC Calculation:		

S-11	
GROUP	
SYSTEM	

YEAR OF December	REPORT
December	31, 2024

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	45,000	
Basis of Permit Capacity (1)	AADF	
Manufacturer	MACK	
Type (2)	Aeration	
Hydraulic Capacity		
Average Daily Flow	13,192	
Total Gallons of Wastewater Treated	4,815,000	
Method of Effluent Disposal	Rapid Infiltration	

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

⁽²⁾ Contact stabilization, advanced treatment, etc.

SYSTEM NAME / COUNTY:

SGI (St. George Island) / Franklin

OTHER WASTEWATER SYSTEM INFORMATION

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

S-13 GROUP ____ SYSTEM ____

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

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 922,405
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	769,867
110	Accumulated Amortization	F-8	4,666
271	Contributions in Aid of Construction	S-7	18,317
252	Advances for Construction	F-20	
	Subtotal		\$129,556_
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 4,167
	Subtotal		\$133,723
114	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments Working Capital Allowance (3) Other (Specify):	F-7 (2) F-7	(106,865) 106,865 15,941
	WASTEWATER RATE BASE		\$ 149,664
WASTE	WATER OPERATING INCOME	S-3	\$ (23,039)
ACHIEVED RA	ATE OF RETURN (Wastewater Operating Income / Wastew	vater Rate Base)	-15.39%

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 She

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

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	NO. ACCOUNT NAME PAGE (a) (b) (c)								
UTIL	ITY OPERATING INCOME	0.0()		126,241					
400	Operating Revenues	S-9(a)	- \$_	0					
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	┼						
	Net Operating Revenues		\$	126,241					
401	Operating Expenses	S-10(a)	\$	127,532					
403	Depreciation Expense	S-6(a)		13,313					
403	Less: Amortization of CIAC	S-8(a)		212					
	Net Depreciation Expense	F-7	\$	13,101					
406	Amortization of Utility Plant Acquisition Adjustment	F-8	-	61					
407	Amortization Expense (Other than CIAC)	Г-0	+-						
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee			5,681					
408.10	Property Taxes			2,906					
408.11	Payroll Taxes								
408.12	Other Taxes and Licenses								
408.13	Total Taxes Other Than Income		\$	8,587					
409.1	Income Taxes								
410.10	Deferred Federal Income Taxes		- 1						
410.11	Deferred State Income Taxes								
411.10	Provision for Deferred Income Taxes - Credit		-						
412.10	Investment Tax Credits Deferred to Future Periods								
412.11	Investment Tax Credits Restored to Operating Income		-						
	Utility Operating Expenses		\$_	149,28					
	Utility Operating Income		\$_	(23,03					
	Add Back:								
530	Guaranteed Revenue (and AFPI)	S-9(a)	— \$-						
413	Income From Utility Plant Leased to Others		ᅴ -						
414	Gains (losses) From Disposition of Utility Property		┥-						
420	Allowance for Funds Used During Construction		-						
	Total Utility Operating Income		\$ _	(23,0					

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f) \$ 2,433
351	Organization	\$ 2,433	\$	\$	3,990
352	Franchises	3,990			4,483
353	Land and Land Rights	4,483		2.042	16,451
354	Structures and Improvements	15,770	2,722	2,042	45,616
355	Power Generation Equipment	45,616			13,078
360	Collection Sewers - Force	13,078			283,031
361	Collection Sewers - Gravity	280,152	2,879		283,031
362	Special Collecting Structures	0	0		59,435
363	Services to Customers	53,006	7,560	1,131	10,056
364	Flow Measuring Devices	10,056			10,030
365	Flow Measuring Installations	0			
366	Reuse Services	0			-
367	Reuse Meters and Meter Installations	0			14,429
370	Receiving Wells	14,429			159,097
371	Pumping Equipment	76,495	82,602		139,09
374	Reuse Distribution Reservoirs	0			I
375	Reuse Transmission and	0			1
	Distribution System	0		2.271	163,01
380	Treatment and Disposal Equipment	157,963	7,427	2,371	6,72
381	Plant Sewers	6,726		-	1,61
382	Outfall Sewer Lines	1,619		-	62
389	Other Plant Miscellaneous Equipment			·	6,44
390	Office Furniture and Equipment	6,441			- 0,44
391	Transportation Equipment	0			8
392	Stores Equipment	81		·	1,62
393	Tools, Shop and Garage Equipment	1,624			1,33
394	Laboratory Equipment	1,333			27
395	Power Operated Equipment	277	r		4,83
396	Communication Equipment	4,832			3,28
397	Miscellaneous Equipment	3,285	-		120,44
398	Other Tangible Plant	120,444		-	120,44
	Total Wastewater Plant	\$ 824,758	\$ 103,191	\$5,544	\$ 922,40

NOTE:

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

S-4(a) GROUP ____ YEAR OF REPORT December 31, 2024

UTILITY NAME: North Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

	GENERAL	PLANT (k)	9				Name and Address of the Party o																	6 441) æ	1624	1,024	255,1	759,4	3,285	120,444	\$ 138,317
,	.6 RECLAIMED WASTEWATER DISTRIBUTION	PLANT (j)	S																												The state of the s		0
	.5 RECLAIMED WASTEWATER TREATMENT	PLANT (i)	99													No. of Concession, Name of Street, or other Persons and Street, or other P								0.0000000000000000000000000000000000000							Throng the land		0
TRIX	.4 TREATMENT AND	DISPOSAL (j)	S		4,483	16,451	45,616						Carried States							00000	163,019	0,720	1,019	679							STATE OF THE PERSON NAMED IN		\$ 238,539
TY PLANT MA	SYSTEM PUMPING	PLANT (i)	64										San		一日の日 日本	14,429	159,097	٥		0												STATE OF THE PARTY	\$ 173,526
WASTEWATER UTILITY PLANT MATRIX	.2 COLLECTION	PLANT (h)	\$	が出るいと				13,078	283,031	0	59,435	10,056	0					DON'T THE THE											The second second			STATE OF STATE OF	\$ 365,601
WAST	.1 INTANGIBLE	PLANT (g)	\$ 2,433	3,990			The same and			The second					ıs	THE REAL PROPERTY.		The state of the s			「いかん」と		OF LESS-AL	snt					CONTRACTOR DESCRIPTION OF THE PERSON OF THE				\$ 6,423
		ACCOUNT NAME (b)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers		Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant
	ACCT.	NO.	351	352	353	354	355	360	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	307	398	

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

NOTE:

S-4(b) GROUP

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

YEAR OF REPORT December 31, 2024

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

TOTAL	CREDITS	(d+e)	(t)	\$ 511	0	436	2,616	0	521	0	0	0	0	281	7,088	0	0	1,573	192	54	42	0	0	0	0	0	0	0	0	0	\$ 13,313
	OTHER	CREDITS *	(e)	2																											0 \$
		ACCRUALS	(p)	\$ 511		436	2,616		521					281	7,088			1,573	192	54	42									0	\$ 13,313
BALANCE	AT BEGINNING	OF YEAR	(o)	\$ 13,762	45,616	1,920	280,527	0	53,006	10,212	0	0	0	14,155	53,157	0	0	143,958	6,729	372	325	6,483	0	18	1,624	1,333	277	4,832	3,285	120,444	\$ 762,098
		ACCOUNT NAME	(b)	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission/Distribution Sys.	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Depreciable Wastewater Plant in Service
		A		Structures	Power G	Collecti	Collect	Special	Service	Flow N	Flow N	Reuse	Reuse	Receiv	Pump	Reuse	Reus	Trea	Plan	Out	Q.	U	Tra	Stor	Tool	Labo	Pow	Com	Misc	Other	preciab

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

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

IIIS Wastewater System / Washington

YEAR OF REPORT December 31, 2024

	BALANCE AT END OF YEAR (c+F-j)		\$ 12,231	45,616	2,356	283,143	0	52,397	10,212	0	0	0	14,435	60,245	0	0	143,160	6,921	426	366	6,483	0	81	1,624	1,333	277	4,832	3,285	120,444	\$ 769,867
TION	TOTAL CHARGES (g-h+i)	9	\$ 2,042	0	0	0	0	1,131	0	0	0	0	0	0	0	0	2,371	0	0	0	0	0	0	0	0	0	0	0	0	\$ 5,544
TED DEPRECIA	COST OF REMOVAL AND OTHER CHARGES	Θ	s													1														0 \$
R ACCUMULAT	SALVAGE AND INSURANCE	(p)	59						×																					\$
WASTEWATE	PLANT RETIRED	99	\$ 2,042					1,131									2,371													\$ 5,544
ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION	ACCOUNT NAME	(a)	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission/Distribution Sys.	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Depreciable Wastewater Plant in Service
	ACCT.	(a)	354	355	360	361	362	363	364	365	366	367	370	371	374	375	380	381	382	389	390	391	392	393	394	395	396	397	398	Total De

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

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year	(4)	\$10,757
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	S-8(a) S-8(b)	\$0
Total Credits		\$7,560
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$18,317

xplain all debits cha	arged to Account 271 du	iring the year below:		

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

WASTEWATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Main Extension Plant Capacity Service Installation	2 2 2	480 1,300 2,000	\$ 960 2,600 4,000 0 0 0 0
Total Credits			\$7,560

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WASTEWATER
(a)	(b)
Balance first of year	\$\$
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$\$
Total debits	\$212_
Credits during the year (specify):	ss
Total credits	\$0
Balance end of year	\$4,167

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

WASTEWATER CIAC SCHEDULE "B"

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

THE RESERVED BOILD	O IIIE TEAK	
DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE.		s
	-	
5		,
	s	
	:	
	-	
6.		
		2
		x
	a	-
Total Credits	:	5

S-8(b)	
GROUP	

 ${\bf SYSTEM\ NAME\ /\ COUNTY:}$

Sunny Hills Wastewater System / Washington

WASTEWATER OPERATING REVENUE

		BEGINNING	YEAR END	
ACCT.		YEAR NO.	NUMBER OF	
NO.	DESCRIPTION	CUSTOMERS *	CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	WASTEWATER SALES			
	Flat Rate Revenues:			
521.1	Residential Revenues			\$
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	0	0	\$0
	Measured Revenues:			
522.1	Residential Revenues	172	169	124,894
522.2	Commercial Revenues	1	1	1,347
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	173	170	\$126,241_
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	173	170	\$126,241
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues (Including Allowance for	or Funds Prudently In	ested or AFPI)	\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			-
	Total Other Wastewater Revenues			\$0

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

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
	RECLAIMED WATER SALES	•		
	Flat Rate Reuse Revenues:	T		
540.1	Residential Reuse Revenues			_
540.2	Commercial Reuse Revenues			\$
540.3	Industrial Reuse Revenues	I		
540.4	Reuse Revenues From	1		
	Public Authorities	1 1		
540.5	Other Revenues	-		l:
540	Total Flat Rate Reuse Revenues	0	0	\$0
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues		2	
541.4	Reuse Revenues From		(20	
	Public Authorities	1 1		
541	Total Measured Reuse Revenues	0	0_	\$0
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			\$0
30	Total Wastewater Operating Revenues		9	126,241

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

YEAR OF REPORT December 31, 2024

Sunny Hills Wastewater System / Washington

SYSTEM NAME / COUNTY:

1, 202,

9.		OPERATIONS MAINTENANCE (h) (i)	64					1337	155,1	7 000	4,880						017 67	1,401													6 170
4.	PUMPING EXPENSES -	MAINTENANCE (g)	s-9																												6
.2	COLLECTION PUMPING EXPENSES- EXPENSES- MAINTENANCE OPERATIONS	_	S														42.693												Salar Charles		42 693 \$
.1 .2 .3	COLLECTION COL EXPENSES- EXI OPERATIONS MAIN	(d)	65 			The Party of the P																				The state of the s			The second secon		S4
	CURRENT	(0)	9	2.800	0	0	0	7,551	0	4,880	0		0	40	0	0	106,488	0	0	0	0	3,087	0	0	0		0	0	39	2,647	\$ 127,532
	ACCOUNT NAME	(a)	Salaries and Wages - Employees	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Production	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses
	ACCT.	(a)	703	500	704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	760	766		191	770	775	Total

S-10(a) GROUP

YEAR OF REPORT December 31, 2024

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

	.12 RECLAIMED	WATER	EXPENSES-	MAINTENANCE	(a)																													0
	.11 RECLAIMED	WATER DISTRIBUTION	EXPENSES-	OPERATIONS	(ii)																													0
	.10 RECLAIMED	WATER TREATMENT	EXPENSES-	MAINTENANCE	5									Î																				0
CCOUNT MATR	.9 RECLAIMED	WATER TREATMENT	EXPENSES-	OPERATIONS	64				Contraction of the	STREET, STANS																		A CONTRACTOR OF THE				The state of the s		0
ry expense ac	ထု	ADMIN. &	GENERAL	EAFENSES (k)	64		2,800		年 10元 日 10元 1							0	40			15,212					3,087							100 mm m	2,647	\$ 23,786
WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	۲.	CUSTOMER	ACCOUNTS	C (C)	64					THE STREET										4,772									Section Section			39		\$ 4,811
WASTE			AMAN ENITODO	(b)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses
			ACCT.	(a)	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	092	766		191	770	775	Tota

S-10(b) GROUP

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

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

CALCULATION OF THE WASTEWATER SYSTEM **EQUIVALENT RESIDENTIAL CONNECTIONS**

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

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

ERC = (Total SFR gallons treated (Omit 000) / 365 days / 280 gallons per day)

For wastewater only utilities:

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

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

ERC Calculation:	
	•

S-11	
GROUP	
CVCTEM	

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	50,000
Basis of Permit Capacity (1)	AADF
Manufacturer	Custom Made
Type (2)	Activated Sludge Contact Stabilization
Hydraulic Capacity	50,000
Average Daily Flow	14,242
Total Gallons of Wastewater Treated	5,198,400
Method of Effluent Disposal	Percolation Ponds

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

(2) Contact stabilization, advanced treatment, etc.

S-12	
GROUP	
SYSTEM	

SYSTEM NAME / COUNTY:

Sunny Hills Wastewater System / Washington

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should	be supplied where necessary.							
Present number of ERCs* now being served	172							
2. Maximum number of ERCs* which can be served	179							
3. Present system connection capacity (in ERCs*) using existing lines	172							
4. Future connection capacity (in ERCs*) upon service area buildout	183							
5. Estimated annual increase in ERCs*								
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system Replacement of wastewater treatment plant.								
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.								
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	No							
If so, when?	N/A							
9. Has the utility been required by the DEP or water management district to implement	reuse? No							
If so, what are the utility's plans to comply with this requirement?	N/A							
10. When did the company last file a capacity analysis report with the DEP?	Feb 2001							
11. If the present system does not meet the requirements of DEP rules: a. Attach a description of the plant upgrade necessary to meet the DEP rules.								
b. Have these plans been approved by DEP?	N/A							
c. When will construction begin?	N/A							
d. Attach plans for funding the required upgrading.e. Is this system under any Consent Order with DEP?	No							
12. Department of Environmental Protection ID #	FLA010258							

S-13
GROUP ____
SYSTEM ____

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