

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES
(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

OF

FLORIDA COMMUNITY WATER SYSTEMS, INC.

Exact Legal Name of Respondent

Greeneleaf Resort Utility

WS770

Certificate Number(s)

654-W | 229-W; 002-W; 522-W | 565-S; 667-W | 507-S; 531-W; 567-W; 494-W; 450-W; 539-W; 507-W; 441-S

WU974

WU965

SU957

WU956

Submitted To The

SU965

lakeside water works

WS962

WS965

Thruway Utility

WS965

WU978

WU969

STATE OF FLORIDA

WS969 - Jumper Creek Utility



FOR THE

YEAR ENDED DECEMBER 31, 2023

TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
Certification	E-1	Business Contracts with Officers, Directors and Affiliates	E-7
General Information	E-2	Affiliation of Officers and Directors	E-8
Directory of Personnel Who Contact the FPSC	E-3	Businesses which are a Byproduct, Coproduct or Joint Product Result of Providing Service	E-9
Company Profile	E-4	Business Transactions with Related Parties. Part I and II	E-10
Parent / Affiliate Organization Chart	E-5		
Compensation of Officers & Directors	E-6		
Comparative Balance Sheet - Assets and Other Debits	F-1	Unamortized Debt Discount / Expense / Premium	F-13
Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Extraordinary Property Losses	F-13
Comparative Operating Statement	F-3	Miscellaneous Deferred Debits	F-14
Year End Rate Base	F-4	Capital Stock	F-15
Year End Capital Structure	F-5	Bonds	F-15
Capital Structure Adjustments	F-6	Statement of Retained Earnings	F-16
Utility Plant	F-7	Advances from Associated Companies	F-17
Utility Plant Acquisition Adjustments	F-7	Other Long Term Debt	F-17
Accumulated Depreciation	F-8	Notes Payable	F-18
Accumulated Amortization	F-8	Accounts Payable to Associated Companies	F-18
Regulatory Commission Expense - Amortization of Rate Case Expense	F-9	Accrued Interest and Expense	F-19
Nonutility Property	F-9	Miscellaneous Current & Accrued Liabilities	F-20
Special Deposits	F-9	Advances for Construction	F-20
Investments and Special Funds	F-10	Other Deferred Credits	F-21
Accounts and Notes Receivable - Net	F-11	Contributions In Aid of Construction	F-22
Accounts Receivable from Associated Companies	F-12	Accumulated Amortization of CIAC	F-22
Notes Receivable from Associated Companies	F-12	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	F-23
Miscellaneous Current & Accrued Assets	F-12		

TABLE OF CONTENTS

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

EXECUTIVE SUMMARY

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

1.	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

FLORIDA COMMUNITY WATER SYSTEMS, INC.

County: Brevard, Lake, Sumter

(Exact Name of Utility)

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

4939 Cross Bayou Blvd.

New Port Richey, FL 34652

Telephone: (727) 848-8292

E Mail Address: trendell@uswatercorp.net

WEB Site: www.mywaterservice.com

Sunshine State One-Call of Florida, Inc. Member Number HU-1292; BW1386; FWS-627; FWS-628; HHU 542; AU-910; WBB530 SLU517; PH1849; RT1824; FW-1492 CP-2089

Name and address of person to whom correspondence concerning this report should be addressed:

Troy Rendell

Vice President - Investor Owned Utilities

Telephone: (727) 848-8292

List below the address of where the utility's books and records are located:

4939 Cross Bayou Blvd.

New Port Richey, FL 34652

Telephone: (727) 848-8292

List below any groups auditing or reviewing the records and operations:

Larry C. Scalles, CPA, PA

5320 Main St.

New Port Richey, FL 34652

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

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

Individual Partnership Sub S Corporation 1120 Corporation
[] [] [XX] []

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

Table with 2 columns: Name, Percent Ownership. Row 1: Gary Deremer, 65.11%. Row 2: Cecil Delcher and Diana Miller, JTRS, 29.47%.

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT
December 31, 2024

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

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

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

COMPANY PROFILE

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

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

Florida Community Water Systems, Inc. was incorporated on January 1, 2022 for the purpose of merging ten (10) separate Florida corporations into one. These merged corporations were: Black Bear Waterworks, Brendenwood Waterworks, Brevard Waterworks, Harbor Waterworks, Jumper Creek Utility Company, Lake Idlewild Waterworks, Lakeside Waterworks, Pine Harbour Utility, Raintree Waterworks, The Woods Utility Company.

The merger and name change was approved by the Commission in Order No. PSC-2022-0095-FOF-WS, issued February 21, 2022.

This combined company provides potable water and wastewater service in Brevard, Lake, and Sumter counties.

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

The Lakeside system is currently working with a developer building 265 additional homes. There currently is a developer agreement where developer will be paying the majority of the improvement cost.

Merritt Island Utility was merged into FCWS as of January 1, 2023.

Merritt Island provides wastewater service in Brevard county.

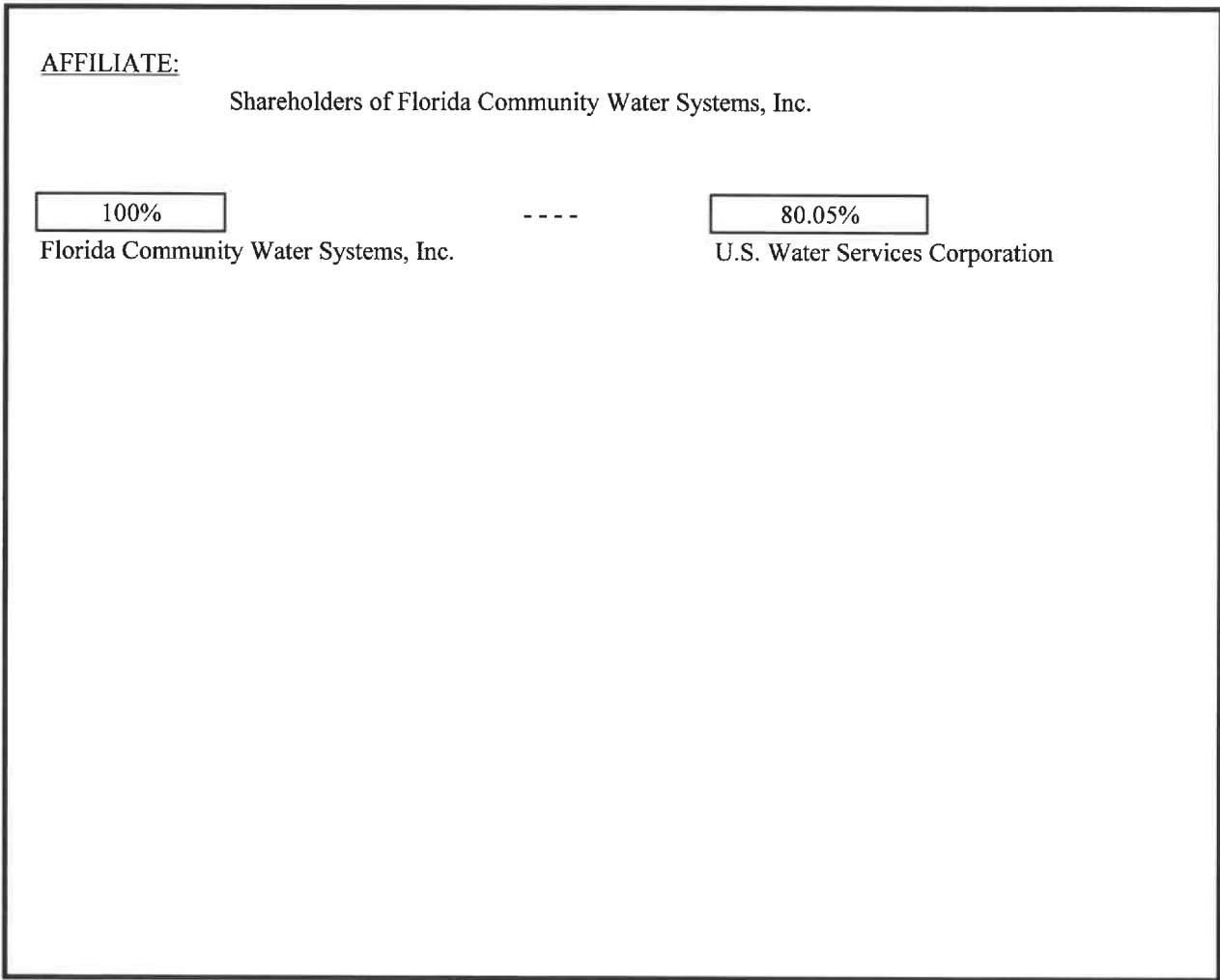
UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2024
--

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/24

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



UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2024
--

COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Gary Deremer	President	20%	\$ 98,950

COMPENSATION OF DIRECTORS

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Gary Deremer	President	1 - Annual	\$ 0

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2024
--

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.

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT 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)
Gary Deremer	President	Shareholder	U.S. Water Services Corporation

UTILITY NAME: **FLORIDA COMMUNITY WATER SYSTEMS, INC.**

BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:

-management, legal and accounting services	-material and supplies furnished
-computer services	-leasing of structures, land, and equipment
-engineering & construction services	-rental transactions
-repairing and servicing of equipment	-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)	ANNUAL CHARGES	
			Purchased (S)old (d)	AMOUNT (e)
U.S. Water Services Corporation	Operations/Management Maint/Cust Service	1/1/2022 Monthly	P	\$
	Financial			
		Water		\$ 604,806
		Wastewater		\$ 138,059

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets					
<p>1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.</p> <p>2. 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</p> <p>3. The columnar instructions follow: (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.</p>					
NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEM (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
NONE	NONE	\$ _____	\$ _____	\$ _____	\$ _____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____

FINANCIAL SECTION

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2024
--

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 7,666,480	\$ 8,170,644
108-110	Less: Accumulated Depreciation and Amortization	F-8	(4,046,433)	(4,246,243)
Net Plant			\$ 3,620,047	\$ 3,924,401
114-115	Utility Plant Acquisition adjustment (Net)	F-7	(153,938)	(140,868)
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 3,466,109	\$ 3,783,533
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ 0	\$ 0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 0	\$ 0
123	Investment in Associated Companies	F-10	0	0
124	Utility Investments	F-10	0	0
125	Other Investments	F-10	0	0
126-127	Special Funds	F-10	0	0
Total Other Property & Investments			\$ 0	\$ 0
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 873,835	\$ 1,143,823
132	Special Deposits	F-9	0	0
133	Other Special Deposits	F-9	0	0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	215,594	247,928
145	Accounts Receivable from Associated Companies	F-12	3,744	2,809
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments		39,169	47,194
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 1,132,342	\$ 1,441,754

* Not Applicable for Class B Utilities

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2024
--

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____ 0
182	Extraordinary Property Losses	F-13	_____ 4,817	_____ 0
183	Preliminary Survey & Investigation Charges		_____	_____
184	Clearing Accounts		_____	_____
185 *	Temporary Facilities		_____	_____
186	Miscellaneous Deferred Debits	F-14	_____ 75,829	_____ 65,645
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		_____	_____
Total Deferred Debits			\$ _____ 80,647	\$ _____ 65,645
TOTAL ASSETS AND OTHER DEBITS			\$ _____ 4,679,097	\$ _____ 5,290,931

* Not Applicable for Class B Utilities

<p>NOTES TO THE BALANCE SHEET</p> <p>The space below is provided for important notes regarding the balance sheet</p>

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2024
--

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 1,224,889	\$ 1,224,889
204	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		1,118,554	1,118,554
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	652,857	806,475
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 2,996,300	\$ 3,149,918
LONG TERM DEBT				
221	Bonds	F-15		0
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		0
224	Other Long Term Debt	F-17		0
Total Long Term Debt			\$ 0	\$ 0
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		91,544	108,369
232	Notes Payable	F-18	0	0
233	Accounts Payable to Associated Companies	F-18	0	0
234	Notes Payable to Associated Companies	F-18	0	0
235	Customer Deposits		42,281	49,689
236	Accrued Taxes	W/S-3		
237	Accrued Interest	F-19	0	0
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	526,367	552,986
Total Current & Accrued Liabilities			\$ 660,193	\$ 711,044

* Not Applicable for Class B Utilities

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2024
--

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ 0
252	Advances For Construction	F-20	_____	_____ 0
253	Other Deferred Credits	F-21	_____	_____ 0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ _____ 0	\$ _____ 0
OPERATING RESERVES				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____ 0	\$ _____ 0
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 2,660,263	\$ 3,146,883
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,637,658	1,716,914
Total Net CIAC			\$ _____ 1,022,604	\$ _____ 1,429,969
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____ 0	\$ _____ 0
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ _____ 4,679,097	\$ _____ 5,290,931

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT
December 31, 2024

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 1,637,436	\$ 1,768,313
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	1,683	3,468
Net Operating Revenues			\$ 1,635,753	\$ 1,764,845
401	Operating Expenses	F-3(b)	\$ 1,151,560	\$ 1,157,692
403	Depreciation Expense:	F-3(b)	\$ 220,159	\$ 237,898
	Less: Amortization of CIAC	F-22	(69,207)	(79,256)
Net Depreciation Expense			\$ 150,952	\$ 158,642
406	Amortization of Utility Plant Acquisition Adjustm	F-3(b)	(13,070)	(13,070)
407	Amortization Expense (Other than CIAC)	F-3(b)	13,965	10,390
408	Taxes Other Than Income	W/S-3	90,744	103,277
409	Current Income Taxes	W/S-3		0
410.1	Deferred Federal Income Taxes	W/S-3		0
410.1	Deferred State Income Taxes	W/S-3		0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3		0
412.1	Investment Tax Credits Deferred to Future Period	W/S-3		0
412.1	Investment Tax Credits Restored to Operating Inc	W/S-3		0
Utility Operating Expenses			\$ 1,394,151	\$ 1,416,931
Net Utility Operating Income			\$ 241,602	\$ 347,913
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	1,683	3,468
413	Income From Utility Plant Leased to Others			0
414	Gains (losses) From Disposition of Utility Property			0
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 243,285	\$ 351,381

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYST

YEAR OF REPORT December 31, 2024
--

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 1,367,450 <u>3,468</u>	\$ 400,863 <u>0</u>	\$ _____
\$ 1,363,982	\$ 400,863	\$ 0
\$ 883,915	\$ 273,777	\$ _____
<u>179,852</u> (57,115)	<u>58,046</u> (22,140)	_____
\$ 122,736	\$ 35,906	\$ 0
<u>(11,622)</u>	<u>(1,448)</u>	_____
<u>7,077</u>	<u>3,313</u>	_____
<u>81,308</u>	<u>21,969</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
\$ 1,083,414	\$ 333,518	\$ 0
\$ 280,568	\$ 67,345	\$ 0
<u>3,468</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
\$ 284,036	\$ 67,345	\$ 0

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2024
--

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 243,285	\$ 351,381
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ 0	\$ 0
TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$ _____	\$ _____
409.2	Income Taxes		_____	_____
410.2	Provision for Deferred Income Taxes		_____	_____
411.2	Provision for Deferred Income Taxes - Credit		_____	_____
412.2	Investment Tax Credits - Net		_____	_____
412.3	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ 0	\$ 0
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 1,804	\$ 801
428	Amortization of Debt Discount & Expense	F-13	_____	0
429	Amortization of Premium on Debt	F-13	_____	0
Total Interest Expense			\$ 1,804	\$ 801
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
NET INCOME			\$ 241,481	\$ 350,580

Explain Extraordinary Income:

UTILITY NAME: **FLORIDA COMMUNITY WATER SYSTEMS, INC.**

YEAR OF REPORT December 31, 2024
--

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 6,490,525	\$ 1,555,035
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>(3,492,813)</u>	<u>(753,431)</u>
110	Accumulated Amortization	F-8	<u>0</u>	<u>0</u>
271	Contributions in Aid of Construction	F-22	<u>(2,308,893)</u>	<u>(837,990)</u>
252	Advances for Construction	F-20		
Subtotal			\$ <u>688,819</u>	\$ <u>(36,385)</u>
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,428,857	288,057
Subtotal			\$ <u>2,117,676</u>	\$ <u>251,672</u>
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	<u>(468,253)</u>	<u>(176,087)</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>372,224</u>	<u>131,248</u>
	Working Capital Allowance (3)		<u>110,489</u>	<u>34,222</u>
	Other (Specify):			

RATE BASE			\$ <u>2,132,136</u>	\$ <u>241,055</u>
NET UTILITY OPERATING INCOME			\$ <u>280,568</u>	\$ <u>67,345</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>13.16%</u>	<u>27.94%</u>

NOTES :

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT
December 31, 2024

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 3,149,918	98.45%	8.69%	8.55%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	49,689	1.55%	2.00%	0.03%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
Total	\$ 3,199,607	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: <u>6.94% +(1.719/Equity Ratio)</u>
Commission order approving Return on Equity: <u>PSC-2024-0165-PAA-WS</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 3,149,918	\$	\$	\$	\$	\$ 3,149,918
Preferred Stock						0
Long Term Debt						0
Customer Deposits	49,689					49,689
Tax Credits - Zero Cost						0
Tax Credits - Weighted Cost						0
Deferred Inc. Taxes						0
Other (Explain)						0
Total	\$ 3,199,607	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,199,607

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT
December 31, 2024

**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	\$ 6,490,525	\$ 1,555,035	\$ _____	\$ 8,045,561
102	Utility Plant Leased to Other	_____	_____	_____	0
103	Property Held for Future Use	_____	_____	_____	0
104	Utility Plant Purchased or Sold	_____	_____	_____	0
105	Construction Work in Progress	70,458	54,626	_____	125,084
106	Completed Construction Not Classified	_____	_____	_____	0
	Total Utility Plant	\$ 6,560,983	\$ 1,609,661	\$ 0	\$ 8,170,644

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

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

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ (468,253)	\$ (176,087)	\$ _____	\$ (644,340)
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	Total Plant Acquisition Adjustments	\$ (468,253)	\$ (176,087)	\$ 0	\$ (644,340)
115	Accumulated Amortization	\$ 372,224	\$ 131,248	\$ _____	\$ 503,472
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	Total Accumulated Amortization	\$ 372,224	\$ 131,248	\$ 0	\$ 503,472
	Net Acquisition Adjustments	\$ (96,029)	\$ (44,839)	\$ 0	\$ (140,868)

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT
December 31, 2024

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 3,317,150	\$ 547,547	\$	\$ 3,864,697
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 179,334	\$ 57,934	\$	\$ 237,268
Account 108.2 (2)				0
Account 108.3 (2)				0
Other Accounts (specify):				0
				0
				0
Salvage				0
Other Credits (Specify):				0
				0
Total Credits	\$ 179,334	\$ 57,934	\$ 0	\$ 237,268
Debits during year:				
Book cost of plant retired	11,358	27,068		38,426
Cost of Removal				0
Other Debits (specify):				0
				0
Total Debits	\$ 11,358	\$ 27,068	\$ 0	\$ 38,426
Balance end of year	\$ <u>3,485,127</u>	\$ <u>578,413</u>	\$ <u>0</u>	\$ <u>4,063,539</u>
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ 7,169	1,707	\$	\$ 8,876
Credit during year:				
Accruals charged to:				
	\$ 517	112	\$	\$ 630
Account 110.2 (3)				0
Other Accounts (specify):				0
				0
Total credits	\$ 517	112	\$ 0	\$ 630
Debits during year:				
Book cost of plant retired				0
Other debits (specify):				0
				0
Total Debits	\$		\$ 0	\$ 0
Balance end of year	\$ <u>7,686</u>	\$ <u>1,820</u>	\$ <u>0</u>	\$ <u>9,506</u>

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2024
--

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

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
Misc - including The Woods and FCWS rate restructure	\$ _____	666	\$ 2,775
Merritt Island	_____	766	42
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ <u>0</u>		\$ <u>2,817</u>

NONUTILITY PROPERTY (ACCOUNT 121)

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

Other Items may be grouped by classes of property.

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

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	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133):	\$ _____
_____	_____
_____	_____
Total Other Special Deposits	\$ <u>0</u>

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2024
--

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

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

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2024
--

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

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

DESCRIPTION (a)	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	
Water & Wastewater	\$ 272,612
Other	
Total Customer Accounts Receivable	\$ 272,612
OTHER ACCOUNTS RECEIVABLE (Account 142):	
Affiliated Company	\$ 2,809
Total Other Accounts Receivable	\$ 2,809
NOTES RECEIVABLE (Account 144):	
	\$
Total Notes Receivable	\$ 0
Total Accounts and Notes Receivable	\$ 275,420
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)	
Balance first of year	\$
Add: Provision for uncollectibles for current year	\$ (24,684)
Collection of accounts previously written off	
Utility Accounts	
Others	
Total Additions	\$ (24,684)
Deduct accounts written off during year:	
Utility Accounts	
Others	
Total accounts written off	\$ 0
Balance end of year	\$ (24,684)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	\$ 250,736

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2024
--

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Associated company for purchased power	\$ 2,809
Total	\$ 2,809

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146

Report each note receivable from associated companies separately.

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

MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2024
--

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

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

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

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2024
--

**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)		
	\$ 2,817	\$ 4,357
Total Deferred Rate Case Expense	\$ 2,817	\$ 4,357
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
	\$	\$
Total Other Deferred Debits	\$ 0	\$ 0
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
186.22 · Pond Cleaning	\$ 1,560	\$ 54,116
186.3 · Hydro Tank Recoat	3,638	7,172
Total Regulatory Assets	\$ 5,198	\$ 61,288
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ 8,014	\$ 65,645

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2024
--

**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	%	\$ 2,343,443
Dividends declared per share for year	%	\$ _____
PREFERRED STOCK		
Par or stated value per share	%	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	%	\$ _____
Dividends declared per share for year	%	\$ _____

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

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

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2024
--

STATEMENT OF RETAINED EARNINGS

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 654,945
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____ _____	\$ _____ _____
	Total Credits:	\$ 0
	Debits: _____ _____	\$ _____ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ 350,580
436	Appropriations of Retained Earnings: _____ _____	_____ _____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	(199,050) _____
438	Common Stock Dividends Declared _____	_____ _____
	Total Dividends Declared	\$ (199,050)
215	Year end Balance	\$ 806,475
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	\$ 0
	Total Retained Earnings	\$ 806,475
Notes to Statement of Retained Earnings:		

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2024
--

**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

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

**OTHER LONG-TERM DEBT
ACCOUNT 224**

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

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2024
--

**NOTES PAYABLE
ACCOUNTS 232 AND 234**

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

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

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

YEAR OF REPORT
December 31, 2024

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237.1	\$ 0		\$ 0	\$ 0	\$ 0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$ _____	427	\$ 801	\$ 801	\$ _____
Total Account 237.2	\$ 0		\$ 801	\$ 801	\$ 0
Total Account 237 (1)	\$ 0		\$ 801	\$ 801	\$ 0
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 801		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ 801		

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

YEAR OF REPORT
December 31, 2024

UTILITY NAME: **FLORIDA COMMUNITY WATER SYSTEMS, INC.**

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
241.1 · Accrued Water Purchased	\$ 81,000
241.5 · Accr PSC Reg Fees	55,892
241.6 · Accr'd Officer Salaries	416,094
Total Miscellaneous Current and Accrued Liabilities	\$ 552,986

ADVANCES FOR CONSTRUCTION
ACCOUNT 252

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

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT 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	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____
TOTAL OTHER DEFERRED CREDITS	\$ _____	\$ _____

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT
December 31, 2024

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>(2,292,806)</u>	\$ <u>(367,456)</u>	\$ _____	\$ <u>(2,660,263)</u>
Add credits during year:	\$ <u>(16,087)</u>	\$ <u>(470,534)</u>	\$ _____	\$ <u>(486,621)</u>
Less debit charged during the year	\$ _____ 0	\$ _____ 0	\$ _____	\$ _____ 0
Total Contribution In Aid of Construction	\$ <u>(2,308,893)</u>	\$ <u>(837,990)</u>	\$ _____ 0	\$ <u>(3,146,883)</u>

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

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>1,371,741</u>	\$ <u>265,917</u>	\$ _____	\$ <u>1,637,658</u>
Debits during the year:	\$ <u>57,922</u>	\$ <u>22,140</u>	\$ _____	\$ <u>80,062</u>
Credits during the year	\$ _____ 806	\$ _____ 0	\$ _____	\$ _____ 806
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>1,428,857</u>	\$ <u>288,057</u>	\$ _____ 0	\$ <u>1,716,914</u>

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

YEAR OF REPORT December 31, 2024
--

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

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

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

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 350,580
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ <u>350,580</u>
Computation of tax :		
N/A		

**WATER
OPERATION
SECTION**

UTILITY NAME: Florida Community Water Systems, Inc.

WATER LISTING OF SYSTEM GROUPS

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

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

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

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

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Brendenwood Water System - Lake	339-W	1
Brevard Water System - Brevard	002-W	1
Black Bear Water System - Lake	654-W	1
Harbor Water & Wastewater Systems - Lake	522-W	1
Jumper Creek Water & Wastewater Systems - Sumter	667-W	1
Lake Idlewild Water System - Lake	531-W	1
Lakeside Water & Wastewater Systems - Lake	567-W	1
Pine Harbour Water System - Lake	450-W	1
Raintree Water System - Lake	539-W	1
The Woods Water & Wastewater Systems - Sumter	507-W	1

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Uniform Consolidated - Brevard, Lake, Sumter

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)	\$ 6,490,525
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	3,485,127
110	Accumulated Amortization	F-8	7,169
271	Contributions in Aid of Construction	W-7	2,308,893
252	Advances for Construction	F-20	
Subtotal			\$ 689,337
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 1,428,857
Subtotal			\$ 2,118,193
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		110,489
	Other (Specify):		
WATER RATE BASE			\$ 2,228,683
WATER OPERATING INCOME		W-3	\$ 278,153
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			12.48%

- 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: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Uniform Consolidated - Brevard, Lake, Sumter

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 1,367,450
469	Less: Guaranteed Revenue and AFPI	W-9	3,468
	Net Operating Revenues		\$ 1,363,982
401	Operating Expenses	W-10(a)	\$ 883,915
403	Depreciation Expense	W-6(a)	179,334
	Less: Amortization of CIAC	W-8(a)	57,922
	Net Depreciation Expense		\$ 121,413
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	7,594
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		55,439
408.11	Property Taxes		17,468
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 72,907
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 1,085,829
	Utility Operating Income		\$ 278,153
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 3,468
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		\$ 281,621

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :

Uniform Consolidated - Brevard, Lake, Sumter

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 6,715	\$	\$	\$ 6,715
302	Franchises	13,981			13,981
303	Land and Land Rights	39,783			39,783
304	Structures and Improvements	219,817	0	0	219,817
305	Collecting and Impounding Reservoirs	836	0	0	836
306	Lake, River and Other Intakes	0	0	0	0
307	Wells and Springs	583,180	0	0	583,180
308	Infiltration Galleries and Tunnels	0	0	0	0
309	Supply Mains	78,794			78,794
310	Power Generation Equipment	74,758			74,758
311	Pumping Equipment	418,051	49,706	(8,847)	458,909
320	Water Treatment Equipment	858,200	266,138	(5,958)	1,118,380
330	Distribution Reservoirs and Standpipes	517,195	19,550	23,049	559,793
331	Transmission and Distribution Mains	2,002,480	70,234	0	2,072,714
333	Services	402,141	18,941	0	421,081
334	Meters and Meter Installations	307,232	27,338	(19,263)	315,308
335	Hydrants	308,692	0	0	308,692
336	Backflow Prevention Devices	38,565	0	0	38,565
339	Other Plant Miscellaneous Equipment	121,313	0	0	121,313
340	Office Furniture and Equipment	18,126	0	0	18,126
341	Transportation Equipment	17,445	0	0	17,445
342	Stores Equipment	0	0	0	0
343	Tools, Shop and Garage Equipment	15,289	0	0	15,289
344	Laboratory Equipment	639	0	0	639
345	Power Operated Equipment	0	0	0	0
346	Communication Equipment	6,409	0	0	6,409
347	Miscellaneous Equipment	0	0	0	0
348	Other Tangible Plant	0	0	0	0
TOTAL WATER PLANT		\$ 6,049,638	\$ 451,907	\$ (11,020)	\$ 6,490,525

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

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Uniform Consolidated - Brevard, Lake, Sumter

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 6,715	\$ 6,715				
302	Franchises	13,981	13,981				
303	Land and Land Rights	39,783		39,783			
304	Structures and Improvements	219,817		219,817			
305	Collecting and Impounding Reservoirs	836		836			
306	Lake, River and Other Intakes	0		0			
307	Wells and Springs	583,180		583,180			
308	Infiltration Galleries and Tunnels	0		0			
309	Supply Mains	78,794		78,794			
310	Power Generation Equipment	74,758		74,758			
311	Pumping Equipment	458,909		458,909			
320	Water Treatment Equipment	1,118,380			1,118,380		
330	Distribution Reservoirs and Standpipes	559,793				559,793	
331	Transmission and Distribution Mains	2,072,714				2,072,714	
333	Services	421,081				421,081	
334	Meters and Meter Installations	315,308				315,308	
335	Hydrants	308,692				308,692	
336	Backflow Prevention Devices	38,565				38,565	
339	Other Plant Miscellaneous Equipment	121,313				121,313	
340	Office Furniture and Equipment	18,126					18,126
341	Transportation Equipment	17,445					17,445
342	Stores Equipment	0					0
343	Tools, Shop and Garage Equipment	15,289					15,289
344	Laboratory Equipment	639					639
345	Power Operated Equipment	0					0
346	Communication Equipment	6,409					6,409
347	Miscellaneous Equipment	0					0
348	Other Tangible Plant	0					0
	TOTAL WATER PLANT	\$ 6,490,525	\$ 20,696	\$ 1,456,077	\$ 1,118,380	\$ 3,837,465	\$ 57,908

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Uniform Consolidated - Brevard, Lake, Sumter

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes	40		2.50%
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	10		10.00%
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	5		20.00%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *				

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

YEAR OF REPORT
December 31, 2024

UTILITY NAME:
Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY :
Uniform Consolidated - Brevard, Lake, Sumter

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 95,584	\$ 6,869		\$ 6,869
305	Collecting and Impounding Reservoirs	75	21		21
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	391,819	19,181		19,181
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	29,414	2,251		2,251
310	Power Generation Equipment	59,642	2,500		2,500
311	Pumping Equipment	326,373	10,079		10,079
320	Water Treatment Equipment	641,811	42,168		42,168
330	Distribution Reservoirs and Standpipes	31,530	14,288		14,288
331	Transmission and Distribution Mains	1,091,331	47,677		47,677
333	Services	192,372	10,153		10,153
334	Meters and Meter Installations	106,564	14,597		14,597
335	Hydrants	141,305	6,860		6,860
336	Backflow Prevention Devices	36,952	1,646		1,646
339	Other Plant Miscellaneous Equipment	119,796	343		343
340	Office Furniture and Equipment	17,933	17		17
341	Transportation Equipment	17,445	0		0
342	Stores Equipment	0	0		0
343	Tools, Shop and Garage Equipment	15,289	0		0
344	Laboratory Equipment	206	43		43
345	Power Operated Equipment	0	0		0
346	Communication Equipment	1,709	641		641
347	Miscellaneous Equipment	0	0	(338)	(338)
348	Other Tangible Plant	0	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 3,317,150	179,334	(338)	178,996

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

YEAR OF REPORT
December 31, 2024

Florida Community Water Systems, Inc.

UTILITY NAME:

Uniform Consolidated - Brevard, Lake, Sumter

SYSTEM NAME / COUNTY:

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$ 0	\$	\$	\$ 0	\$ 102,453
305	Collecting and Impounding Reservoirs	0			0	96
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	411,000
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	0			0	31,665
310	Power Generation Equipment	0			0	62,142
311	Pumping Equipment	8,847			8,847	327,604
320	Water Treatment Equipment	5,958			5,958	678,020
330	Distribution Reservoirs and Standpipes	(23,049)			(23,049)	68,867
331	Transmission and Distribution Mains	0			0	1,139,008
333	Services	0			0	202,526
334	Meters and Meter Installations	19,263			19,263	101,898
335	Hydrants	0			0	148,165
336	Backflow Prevention Devices	0			0	38,599
339	Other Plant Miscellaneous Equipment	0			0	120,140
340	Office Furniture and Equipment	0			0	17,950
341	Transportation Equipment	0			0	17,445
342	Stores Equipment	0			0	0
343	Tools, Shop and Garage Equipment	0			0	15,289
344	Laboratory Equipment	0			0	248
345	Power Operated Equipment	0			0	0
346	Communication Equipment	0			0	2,350
347	Miscellaneous Equipment	0			0	(338)
348	Other Tangible Plant	0			0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 11,020	\$ 0	\$ 0	\$ 11,020	\$ 3,485,127

W-6(b)
GROUP _____

Use () to denote reversal entries.

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Uniform Consolidated - Brevard, Lake, Sumter

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>2,292,806</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>16,087</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>16,087</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>2,308,893</u>

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

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Uniform Consolidated - Brevard, Lake, Sumter

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	1	\$ 82	\$ 82
Meter Installation	6	85	510
Meter Installation	3	125	375
Meter Installation	2	210	420
Meter Installation		220	0
Meter Installation	2	420	840
Main Extension	3	210	630
Main Extension	2	446	892
Main Extension	6	457	2,742
Main Extension	2	1,689	3,378
Plant Capacity	6	263	1,578
Plant Capacity	2	700	1,400
Service Installation	6	100	600
Service Installation	2	320	640
Service Installation	2	1,000	2,000
Total Credits			\$ 16,087

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 1,371,741
Debits during the year:	
Accruals charged to Account 272	\$ 57,922
Other debits (specify) :	
Total debits	\$ 57,922
Credits during the year (specify) :	
	\$ 806
Total credits	\$ 806
Balance end of year	\$ 1,428,857

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Uniform Consolidated - Brevard, Lake, Sumter

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: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Uniform Consolidated - Brevard, Lake, Sumter

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	2,051	2,093	1,211,741
461.2	Sales to Commercial Customers	16	50	17,158
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		2,067	2,143	\$ 1,228,899
462.1	Fire Protection Revenue: 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	149	149	106,665
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		2,216	2,292	\$ 1,335,564
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ 3,468
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			28,418
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 31,886
Total Water Operating Revenues				\$ 1,367,450

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Uniform Consolidated - Brevard, Lake, Sumter

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	82,800		
604	Employee Pensions and Benefits	0		
610	Purchased Water	45,302	45,302	
615	Purchased Power	75,878	75,878	
616	Fuel for Power Production	0		
618	Chemicals	26,246	26,246	
620	Materials and Supplies	0		
631	Contractual Services-Engineering	4,347	4,347	
632	Contractual Services - Accounting	1,378		
633	Contractual Services - Legal	749		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	3,907	3,907	
636	Contractual Services - Other	604,806	2,292	2,292
641	Rental of Building/Real Property	3,201	3,201	
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	10,529		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	2,775		
667	Regulatory Commission Exp.-Other	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	7,665		
675	Miscellaneous Expenses	14,333		
Total Water Utility Expenses		\$ 883,915	\$ 161,172	\$ 2,292

W-10(a)

GROUP _____

YEAR OF REPORT December 31, 2024
--

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Uniform Consolidated - Brevard, Lake, Sumter

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	82,800
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	1,378
_____	_____	_____	_____	_____	749
_____	_____	_____	_____	_____	_____
188,966	_____	173,253	20,636	52,671	164,696
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	10,529
_____	_____	_____	_____	_____	2,775
_____	_____	_____	_____	7,665	_____
_____	_____	_____	_____	_____	14,333
\$ <u>188,966</u>	\$ <u>0</u>	\$ <u>173,253</u>	\$ <u>20,636</u>	\$ <u>60,336</u>	\$ <u>277,260</u>

W-10(b)
GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Black Bear / Lake

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		2,104	0	2,104	1,899
February		2,120	34	2,086	1,702
March		2,327	25	2,302	1,840
April		2,502	1	2,501	2,204
May		2,864	40	2,824	2,352
June		2,601	37	2,565	2,185
July		2,239	15	2,224	1,935
August		2,285	1	2,284	2,039
September		2,160	1	2,159	2,093
October		2,170	1	2,169	1,943
November		2,249	1	2,248	2,249
December		2,416	23	2,393	2,054
Total for Year	0	28,037	177	27,860	24,495

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	100,800		Ground
Well #2	720,000		Ground

W-11

Group: 1
 System: Black Bear

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Black Bear / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>133,507</u>	WMD CUP
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Well meter</u>	
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Chlorine</u>	
LIME TREATMENT		
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer: <u></u>
FILTRATION		
Type and size of area:	<u>N/A</u>	
Pressure (in square feet):	<u></u>	Manufacturer: <u></u>
Gravity (in GPM/square feet):	<u></u>	Manufacturer: <u></u>

W-12

Group: 1
System: Black Bear

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024

SYSTEM NAME / COUNTY : Black Bear / Lake

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Customers		1.0		
5/8"	Displacement	1.0	357	357
3/4"	Displacement	1.5		
1"	Displacement	2.5	3	8
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				365

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Black Bear / Lake

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve.	<u>381</u>
2. Maximum number of ERCs * which can be served.	<u>381</u>
3. Present system connection capacity (in ERCs *) using existing lines.	<u>381</u>
4. Future connection capacity (in ERCs *) upon service area buildout.	<u>381</u>
5. Estimated annual increase in ERCs *.	<u>2</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>Yes</u> <u>500 gpm</u>
7. Attach a description of the fire fighting facilities.	<u>44 Hydrants</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:	<u>N/A</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
10. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u></u>
c. When will construction begin?	<u></u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order with DEP?	<u></u>
11. Department of Environmental Protection ID #	<u>PWS3354938</u>
12. Water Management District Consumptive Use Permit #	<u>2959</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u></u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Brendenwood / Lake

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		530	25	505	370
February		605	27	578	363
March		685	71	615	413
April		802	6	796	608
May		1,232	15	1,217	865
June		876	20	856	690
July		748	3	746	595
August		750	80	670	532
September		507	37	470	377
October		503	3	500	432
November		627	3	624	481
December		547	25	522	434
Total for Year	<u>0</u>	<u>8,412</u>	<u>312</u>	<u>8,100</u>	<u>6,160</u>

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	216,000		Ground

W-11

Group: _____
 System: 1
Brendenwood Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Brendenwood / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>108,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Well meter</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Chlorine</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>
Manufacturer:	<u></u>
FILTRATION	
Type and size of area:	<u>N/A</u>
Pressure (in square feet):	<u></u>
Manufacturer:	<u></u>
Gravity (in GPM/square feet):	<u></u>
Manufacturer:	<u></u>

W-12

Group: 1
System: Brendenwood Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Brendenwood / Lake

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	58	58
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				58

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Brendenwood / Lake

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve.	<u>62</u>
2. Maximum number of ERCs * which can be served.	<u>303</u>
3. Present system connection capacity (in ERCs *) using existing lines.	<u>58</u>
4. Future connection capacity (in ERCs *) upon service area buildout.	<u>58</u>
5. Estimated annual increase in ERCs *.	<u>0</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>No</u> <u>N/A</u>
7. Attach a description of the fire fighting facilities.	<u>N/A</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:	<u>N/A</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
10. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	<u>N/A</u>
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u></u>
d. Attach plans for funding the required upgrading.	<u></u>
e. Is this system under any Consent Order with DEP?	<u></u>
11. Department of Environmental Protection ID #	<u>33554043</u>
12. Water Management District Consumptive Use Permit #	<u>2575</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u></u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Brevard / Brevard

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	704			704	704
February	681			681	681
March	612			612	612
April	643			643	643
May	772			772	772
June	848			848	848
July	813			813	813
August	691			691	691
September	710			710	710
October	970			970	970
November	655			655	655
December	354			354	354
Total for Year	8,453	0	0	8,453	8,453

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
N/A - purchased water from Brevard County	NA		Purchased

W-11

Group: _____
 System: 1
Brevard Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Brevard / Brevard

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

W-12

Group: _____
System: 1
Brevard Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Brevard / Brevard

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	253	253
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				253

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Brevard / Brevard

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve.	<u>249</u>
2. Maximum number of ERCs * which can be served.	<u>267</u>
3. Present system connection capacity (in ERCs *) using existing lines.	<u>249</u>
4. Future connection capacity (in ERCs *) upon service area buildout.	<u>267</u>
5. Estimated annual increase in ERCs *.	<u>0</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>No</u> <u>N/A</u>
7. Attach a description of the fire fighting facilities.	<u>N/A</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:	<u>N/A</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
10. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	<u>N/A</u>
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u></u>
d. Attach plans for funding the required upgrading.	<u></u>
e. Is this system under any Consent Order with DEP?	<u></u>
11. Department of Environmental Protection ID #	<u>3054100</u>
12. Water Management District Consumptive Use Permit #	<u></u>
a. Is the system in compliance with the requirements of the CUP?	<u>NA</u>
b. If not, what are the utility's plans to gain compliance?	<u></u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Harbor Water System - Lake

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		17,593	0	17,593	19,017
February		15,888	50	15,838	13,143
March		20,640	59	20,581	13,253
April		26,093	154	25,940	19,050
May		32,365	8	32,357	28,209
June		27,843	14	27,829	30,966
July		21,017	1	21,017	20,781
August		21,484	37	21,447	18,301
September		19,469	2	19,466	20,078
October		20,376	4	20,372	14,338
November		26,121	72	26,049	24,358
December		21,917	66	21,851	23,959
Total for Year	0	270,805	466	270,339	245,453

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	1,250 GPM	1,200,000 GPD	DEEP WELL
WELL #2	1,250 GPM	1,200,000 GPD	DEEP WELL
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

W-11

Group: _____
 System: 1
Harbor Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Harbor Water System - Lake

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
Residential, Commercial, Irrigation		1.0		
5/8"	Displacement	1.0	805	805
3/4"	Displacement	1.5	3	5
1"	Displacement	2.5	7	18
1 1/2"	Displacement or Turbine	5.0	6	30
2"	Displacement, Compound or Turbine	8.0	5	40
3"	Displacement	15.0	2	30
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				927

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation:

YEAR OF REPORT
December 31, 2024

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Harbor Water System - Lake

OTHER WATER SYSTEM INFORMATION

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

- 1. Present ERCs * the system can efficiently serve. 900
- 2. Maximum number of ERCs * which can be served. 900
- 3. Present system connection capacity (in ERCs *) using existing lines. 890
- 4. Future connection capacity (in ERCs *) upon service area buildout. 900
- 5. Estimated annual increase in ERCs *. 0
- 6. Is the utility required to have fire flow capacity? YES
If so, how much capacity is required? 500GPM,RES
- 7. Attach a description of the fire fighting facilities. _____
- 8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:
Additional back up third well.

- 9. When did the company last file a capacity analysis report with the DEP? N/A
- 10. If the present system **does not** meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading. _____
 - e. Is this system under any Consent Order with DEP? _____
- 11. Department of Environmental Protection ID # 3354781
- 12. Water Management District Consumptive Use Permit # 279-9
 - a. Is the system in compliance with the requirements of the CUP? Yes
 - b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		617	251	367	292
February		657	252	405	301
March		390	0	390	288
April		362	4	358	358
May		361	1	360	336
June		370	3	367	351
July		377	0	377	381
August		368	2	367	333
September		372	1	371	371
October		337	1	336	389
November		356	0	355	309
December		320	0	320	337
Total for Year	<u>0</u>	<u>4,886</u>	<u>514</u>	<u>4,373</u>	<u>4,046</u>

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	<u>576,000</u>	_____	<u>DEEP WELL</u>
WELL #2	<u>547,200</u>	_____	<u>DEEP WELL</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

W-11

Group: _____
System: Jumper Creek Water

YEAR OF REPORT
December 31, 2024

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>37,800</u>	CUP
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>WELL HEAD</u>	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>CHLORINATION</u>	
LIME TREATMENT		
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer: _____
FILTRATION		
Type and size of area:	<u>N/A</u>	
Pressure (in square feet):	_____	Manufacturer: _____
Gravity (in GPM/square feet):	_____	Manufacturer: _____

W-12

Group: _____
System: Jumper Creek Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Customers		1.0		
5/8"	Displacement	1.0	66	66
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				66

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve. 63

2. Maximum number of ERCs * which can be served. 63

3. Present system connection capacity (in ERCs *) using existing lines. 61

4. Future connection capacity (in ERCs *) upon service area buildout. 63

5. Estimated annual increase in ERCs *. 2

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

7. Attach a description of the fire fighting facilities. Hydrants

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:
NONE.

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

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

a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A

b. Have these plans been approved by DEP? N/A

c. When will construction begin? _____

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? _____

11. Department of Environmental Protection ID # 660-5002

12. Water Management District Consumptive Use Permit # 12434.002

a. Is the system in compliance with the requirements of the CUP? Yes

b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		900	0	900	990
February		953	0	953	870
March		1,091	0	1,091	875
April		1,343	43	1,300	978
May		1,442	0	1,442	1,280
June		1,308	0	1,308	1,505
July		983	1	982	1,212
August		966	0	966	909
September		699	0	699	800
October		993	105	888	642
November		1,072	15	1,057	846
December		1,063	1	1,062	967
Total for Year	<u>0</u>	<u>12,812</u>	<u>165</u>	<u>12,647</u>	<u>11,874</u>

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	28,800		DEEP WELL
WELL #2	480,000		DEEP WELL

W-11

Group: _____
 System: 1
Lake Idlewild Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>60,000</u>	CUP
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>WELL HEAD</u>	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>CHLORINATION</u>	
LIME TREATMENT		
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer: <u></u>
FILTRATION		
Type and size of area:	<u>N/A</u>	
Pressure (in square feet):	<u></u>	Manufacturer: <u></u>
Gravity (in GPM/square feet):	<u></u>	Manufacturer: <u></u>

W-12

Group: 1
System: Lake Idlewild Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Customers		1.0		
5/8"	Displacement	1.0	76	76
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>76</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation:

W-13

Group: 1
System: Lake Idlewild Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Lake Idlewild / Lake

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve. 76
2. Maximum number of ERCs * which can be served. 1234
3. Present system connection capacity (in ERCs *) using existing lines. 75
4. Future connection capacity (in ERCs *) upon service area buildout. 76
5. Estimated annual increase in ERCs *. 0
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities. _____
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:
NONE.

9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system **does not** meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading. _____
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # 3354656
12. Water Management District Consumptive Use Permit # 5753
 - a. Is the system in compliance with the requirements of the CUP? Yes
 - b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Lakeside / Lake

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		936	92	845	614
February		857	27	830	691
March		902	210	692	529
April		456	69	387	635
May		926	141	785	640
June		744	16	728	634
July		884	5	879	650
August		855	13	842	540
September		874	9	865	529
October		724	4	720	613
November		692	18	674	744
December		715	73	642	673
Total for Year	<u>0</u>	<u>9,563</u>	<u>675</u>	<u>8,888</u>	<u>7,492</u>

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	259,200	_____	DEEP WELL
WELL #2	403,200	_____	DEEP WELL
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

W-11

Group: _____
 System: 1
Lakeside Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Lakeside / Lake

WATER TREATMENT PLANT INFORMATION
 Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>180,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>WELL HEAD</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>CHLORINATION AERATION</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon):	N/A _____ Manufacturer: _____
FILTRATION	
Type and size of area:	N/A
Pressure (in square feet):	_____ Manufacturer: _____
Gravity (in GPM/square feet):	_____ Manufacturer: _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Lakeside / Lake

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Customers		1.0		
5/8"	Displacement	1.0	232	232
3/4"	Displacement	1.5		
1"	Displacement	2.5	4	10
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				242

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation:

W-13

Group: 1
 System: Lakeside Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Lakeside / Lake

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve. 260

2. Maximum number of ERCs * which can be served. 451

3. Present system connection capacity (in ERCs *) using existing lines. 287

4. Future connection capacity (in ERCs *) upon service area buildout. 323

5. Estimated annual increase in ERCs *. 0

6. Is the utility required to have fire flow capacity? YES
If so, how much capacity is required? 500 GPM RES

7. Attach a description of the fire fighting facilities. HYDRANTS

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:
Replace water aeration & high service pumps. Also install a new ground storage tank
for fire protection. Shared cost wih developer.
Estimated cost \$1,355,481.

9. When did the company last file a capacity analysis report with the DEP? 40127

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

a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A

b. Have these plans been approved by DEP? N/A

c. When will construction begin? _____

d. Attach plans for funding the required upgrading. _____

e. Is this system under any Consent Order with DEP? _____

11. Department of Environmental Protection ID # 335-4078

12. Water Management District Consumptive Use Permit # 6781

a. Is the system in compliance with the requirements of the CUP? Yes

b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Pine Harbour / Lake

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		372	0	372	419
February		348	3	345	414
March		372	0	372	342
April		360	0	360	396
May		585	0	585	443
June		574	0	574	482
July		539	16	524	385
August		599	1	598	452
September		553	2	551	423
October		488	3	486	331
November		427	3	424	317
December		388	3	385	344
Total for Year	0	5,605	30	5,575	4,748

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	185,000		DEEP WELL

W-11

Group: _____
 System: Pine Harbour Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Pine Harbour / Lake

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>16,164 - CUP</u>	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>WELL HEAD</u>	
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>CHLORINATION AERATION</u>	
LIME TREATMENT		
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer: _____
FILTRATION		
Type and size of area:	<u>N/A</u>	
Pressure (in square feet):	_____	Manufacturer: _____
Gravity (in GPM/square feet):	_____	Manufacturer: _____

W-12

Group: _____
System: 1
Pine Harbour Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Pine Harbour / Lake

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Customers		1.0		
5/8"	Displacement	1.0	68	68
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				68

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Pine Harbour / Lake

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve. 172.8

2. Maximum number of ERCs * which can be served. 172.8

3. Present system connection capacity (in ERCs *) using existing lines. 68

4. Future connection capacity (in ERCs *) upon service area buildout. 68

5. Estimated annual increase in ERCs *. 0

6. Is the utility required to have fire flow capacity?
If so, how much capacity is required? YES
three hydrants - 500 gpm for 2 hours

7. Attach a description of the fire fighting facilities. HYDRANTS

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:
Replace water aeration & high service pumps. Also install a new ground storage tank

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

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

a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A

b. Have these plans been approved by DEP? N/A

c. When will construction begin? _____

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? _____

11. Department of Environmental Protection ID # 3354644

12. Water Management District Consumptive Use Permit # 2901

a. Is the system in compliance with the requirements of the CUP? Yes

b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Raintree / Lake

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		969	3	966	1,136
February		973	13	960	743
March		1,124	0	1,124	848
April		1,339	8	1,331	1,038
May		1,632	48	1,584	1,189
June		1,733	29	1,704	1,366
July		1,274	25	1,249	1,512
August		1,243	2	1,241	1,027
September		1,124	4	1,120	1,114
October		1,145	33	1,113	952
November		1,339	4	1,335	851
December		1,276	3	1,274	1,116
Total for Year	0	15,170	170	15,001	12,892

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	129,600		DEEP WELL
WELL #2	864,000		DEEP WELL
WELL #3	129,600		DEEP WELL

W-11

Group: _____
 System: 1
Raintree Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Raintree / Lake

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Customers		1.0		
5/8"	Displacement	1.0	110	110
3/4"	Displacement	1.5		
1"	Displacement	2.5	3	8
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>118</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Raintree / Lake

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve. 114

2. Maximum number of ERCs * which can be served. 371

3. Present system connection capacity (in ERCs *) using existing lines. 114

4. Future connection capacity (in ERCs *) upon service area buildout. 114

5. Estimated annual increase in ERCs *. 0

6. Is the utility required to have fire flow capacity? NO
If so, how much capacity is required? N/A

7. Attach a description of the fire fighting facilities. _____

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

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

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

a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A

b. Have these plans been approved by DEP? N/A

c. When will construction begin? _____

d. Attach plans for funding the required upgrading. _____

e. Is this system under any Consent Order with DEP? _____

11. Department of Environmental Protection ID # 3354687

12. Water Management District Consumptive Use Permit # 2782

a. Is the system in compliance with the requirements of the CUP? Yes

b. If not, what are the utility's plans to gain compliance? _____

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : The Woods / Sumter

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		353	81	273	268
February		234	58	176	317
March		284	127	158	218
April		257	95	161	192
May		252	62	190	225
June		270	63	207	184
July		287	83	204	196
August		533	304	229	153
September		324	101	223	185
October		285	72	213	208
November		390	124	266	226
December		270	120	150	145
Total for Year	<u>0</u>	<u>3,740</u>	<u>1,289</u>	<u>2,450</u>	<u>2,517</u>

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	63,500		DEEP WELL

W-11

Group: 1
System: The Woods Water

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : The Woods / Sumter

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Customers		1.0		
5/8"	Displacement	1.0	54	54
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				59

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : The Woods / Sumter

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve. 60
2. Maximum number of ERCs * which can be served. 84
3. Present system connection capacity (in ERCs *) using existing lines. 60
4. Future connection capacity (in ERCs *) upon service area buildout. 84
5. Estimated annual increase in ERCs *. 0
6. Is the utility required to have fire flow capacity? NO
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities. _____
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:

9. When did the company last file a capacity analysis report with the DEP? N/A
10. If the present system **does not** meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading. _____
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # 6600347
12. Water Management District Consumptive Use Permit # N/A
 - a. Is the system in compliance with the requirements of the CUP? N/A
 - b. If not, what are the utility's plans to gain compliance? _____

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

**WASTEWATER
OPERATION
SECTION**

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

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.

<u>SYSTEM NAME / COUNTY</u>	<u>CERTIFICATE NUMBER</u>	<u>GROUP NUMBER</u>
<u>Harbor Water & Wastewater Systems - Lake</u>	<u>565-S</u>	<u>1</u>
<u>Jumper Creek Water & Wastewater Systems - Sumter</u>	<u>507-S</u>	<u>1</u>
<u>Lakeside Water & Wastewater Systems - Lake</u>	<u>494-S</u>	<u>1</u>
<u>The Woods Water & Wastewater Systems - Sumter</u>	<u>441-S</u>	<u>1</u>
<u> </u>	<u> </u>	<u> </u>
<u>Merritt Island Wastewater System - Brevard</u>	<u>137-S</u>	<u>2</u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

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)	\$ 994,348
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	566,007
110	Accumulated Amortization	F-8	1,820
271	Contributions in Aid of Construction	S-7	814,490
252	Advances for Construction	F-20	
Subtotal			\$ (387,969)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 264,557
Subtotal			\$ (123,412)
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	(176,087)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	131,248
	Working Capital Allowance (3)		23,873
	Other (Specify):		
WASTEWATER RATE BASE			\$ (144,378)
WASTEWATER OPERATING INCOME		S-3	\$ 29,675
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>-20.55%</u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 249,904
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 249,904
401	Operating Expenses	S-10(a)	\$ 190,982
403	Depreciation Expense	S-6(a)	36,412
	Less: Amortization of CIAC	S-8(a)	22,140
Net Depreciation Expense			\$ 14,271
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	1,866
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		13,110
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 13,110
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			\$ 220,230
Utility Operating Income			\$ 29,675
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 29,675

YEAR OF REPORT December 31, 2024
--

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 3,866	\$	\$	\$ 3,866
352	Franchises	427			427
353	Land and Land Rights	26,222			26,222
354	Structures and Improvements	73,218	990		74,208
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	96,125	5,258		101,382
361	Collection Sewers - Gravity	194,620	4,696		199,316
362	Special Collecting Structures	54,709			54,709
363	Services to Customers	7,647	7,676		15,323
364	Flow Measuring Devices	3,445			3,445
365	Flow Measuring Installations	3,601			3,601
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	16,000			16,000
371	Pumping Equipment	100,115	5,383	4,037	101,461
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	291,922	25,122	13,914	303,130
381	Plant Sewers	837			837
382	Outfall Sewer Lines	1			1
389	Other Plant Miscellaneous Equipment	86,094			86,094
390	Office Furniture and Equipment	100			100
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	203			203
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	4,024			4,024
Total Wastewater Plant		\$ 963,175	\$ 49,124	\$ 17,951	\$ 994,348

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: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (f)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$ 3,866						
352	Franchises	427						
353	Land and Land Rights				26,222			
354	Structures and Improvements				74,208			
355	Power Generation Equipment				0			
360	Collection Sewers - Force		101,382					
361	Collection Sewers - Gravity		199,316					
362	Special Collecting Structures		54,709					
363	Services to Customers		15,323					
364	Flow Measuring Devices		3,445					
365	Flow Measuring Installations		3,601					
366	Reuse Services		0					
367	Reuse Meters and Meter Installations		0					
370	Receiving Wells			16,000				
371	Pumping Equipment			101,461				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				303,130			
381	Plant Sewers				837			
382	Outfall Sewer Lines				1			
389	Other Plant Miscellaneous Equipment				86,094			
390	Office Furniture and Equipment							100
391	Transportation Equipment							0
392	Stores Equipment							0
393	Tools, Shop and Garage Equipment							203
394	Laboratory Equipment							0
395	Power Operated Equipment							0
396	Communication Equipment							0
397	Miscellaneous Equipment							0
398	Other Tangible Plant							4,024
	Total Wastewater Plant	\$ 4,293	\$ 377,776	\$ 117,461	\$ 490,492	\$ 0	\$ 0	\$ 4,327

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

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 35,905	\$ 2,295	\$	\$ 2,295
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	34,809	3,299		3,299
361	Collection Sewers - Gravity	84,668	4,380		4,380
362	Special Collecting Structures	24,405	1,368		1,368
363	Services to Customers	6,116	321		321
364	Flow Measuring Devices	(36)	689		689
365	Flow Measuring Installations	2,663	95		95
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	8,640	533		533
371	Pumping Equipment	36,472	6,712		6,712
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	223,684	16,615		16,615
381	Plant Sewers	678	24		24
382	Outfall Sewer Lines	0	0		0
389	Other Plant Miscellaneous Equipment	85,214	82		82
390	Office Furniture and Equipment	100			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	203			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	4,024			0
Total Depreciable Wastewater Plant in Service		\$ 547,547	\$ 36,412	\$ 0	\$ 36,412

* Specify nature of transaction.

Use () to denote reversal entries.

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY: Uniform Consolidated Systems / Lake Sumter

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$	\$	\$	0	\$ 38,199
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	38,108
361	Collection Sewers - Gravity				0	89,048
362	Special Collecting Structures				0	25,773
363	Services to Customers				0	6,437
364	Flow Measuring Devices				0	653
365	Flow Measuring Installations				0	2,758
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	9,173
371	Pumping Equipment	4,037			4,037	39,147
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment	13,914			13,914	226,385
381	Plant Sewers				0	702
382	Outfall Sewer Lines				0	0
389	Other Plant Miscellaneous Equipment				0	85,296
390	Office Furniture and Equipment				0	100
391	Transportation Equipment				0	0
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	203
394	Laboratory Equipment				0	0
395	Power Operated Equipment				0	0
396	Communication Equipment				0	0
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant				0	4,024
Total Depreciable Wastewater Plant in Service		\$ 17,951	\$ 0	\$ 0	\$ 17,951	\$ 566,007

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

YEAR OF REPORT
December 31, 2024

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>343,956</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>4,173</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>466,361</u>
Total Credits		\$ <u>470,534</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>814,490</u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

WASTEWATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Main Extension	3	\$ 131	\$ 393
Main Extension	1	480	480
Plant Capacity	1	1,300	1,300
Service Installation	1	2,000	2,000
			0
			0
			0
			0
Total Credits			\$ <u>4,173</u>

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 242,417
Debits during the year:	
Accruals charged to Account 272	\$ 22,140
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ 22,140
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ 0
Balance end of year	\$ <u>264,557</u>

YEAR OF REPORT
December 31, 2024

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

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)
Developer Agreement - prepaid CIAC - Lakeside Wastewater system	189,220	\$ 189,220
Developer Agreement - prepaid CIAC - Lakeside Wastewater system	277,141	277,141
Total Credits		\$ 466,361

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
Flat Rate Revenues:				
521.1	Residential Revenues	_____	_____	\$ _____
521.2	Commercial Revenues	_____	_____	_____
521.3	Industrial Revenues	_____	_____	_____
521.4	Revenues From Public Authorities	_____	_____	_____
521.5	Multiple Family Dwelling Revenues	_____	_____	_____
521.6	Other Revenues	_____	_____	_____
521	Total Flat Rate Revenues	0	0	\$ 0
Measured Revenues:				
522.1	Residential Revenues	385	393	231,417
522.2	Commercial Revenues	5	5	18,488
522.3	Industrial Revenues	_____	_____	_____
522.4	Revenues From Public Authorities	_____	_____	_____
522.5	Multiple Family Dwelling Revenues	_____	_____	_____
522	Total Measured Revenues	390	398	\$ 249,904
523	Revenues From Public Authorities	_____	_____	_____
524	Revenues From Other Systems	_____	_____	_____
525	Interdepartmental Revenues	_____	_____	_____
Total Wastewater Sales		390	398	\$ 249,904
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)	_____	_____	\$ _____
531	Sale of Sludge	_____	_____	_____
532	Forfeited Discounts	_____	_____	_____
534	Rents From Wastewater Property	_____	_____	_____
535	Interdepartmental Rents	_____	_____	_____
536	Other Wastewater Revenues	_____	_____	_____
Total Other Wastewater Revenues				\$ 0

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Uniform Consolidated Systems / Lake, Sumter

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ _____ 0
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	0	0	\$ _____ 0
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$ _____ 0
Total Wastewater Operating Revenues				\$ <u>249,904</u>

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

YEAR OF REPORT
December 31, 2024

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: Uniform Consolidated Systems / Lake, Sumter

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES- OPERATIONS (f)	.4 PUMPING EXPENSES- MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES- OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES- MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	11,150						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	14,234					14,234	
715	Purchased Power	17,416					17,416	
716	Fuel for Power Production	0						
718	Chemicals	6,672					6,672	
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	172						
733	Contractual Services - Legal	112						
734	Contractual Services - Mgt. Fees	0						
735	Contractual Services - Testing	0						
736	Contractual Services - Other	133,377	5,940	6,782	3,391		67,721	14,271
741	Rental of Building/Real Property	3,200					3,200	
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	1,593						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	0						
770	Bad Debt Expense	853						
775	Miscellaneous Expenses	2,202						
Total Wastewater Utility Expenses		\$ 190,982	\$ 5,940	\$ 6,782	\$ 3,391	\$ 0	\$ 109,243	\$ 14,271

S-10(a)
GROUP _____

UTILITY NAME: **Florida Community Water Systems, Inc.**

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY: **Uniform Consolidated Systems / Lake, Sumter**

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$		\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders		11,150				
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		172				
732	Contractual Services - Accounting		112				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other	7,593	27,680				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability		1,593				
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense	853					
775	Miscellaneous Expenses		2,202				
Total Wastewater Utility Expenses		\$ 8,446	\$ 42,909	\$ 0	\$ 0	\$ 0	\$ 0

S-10(b)
GROUP _____

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Harbor / Lake

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
Residential & Commercial				0
5/8"	Displacement	1.0	59	59
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0	1	15
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				84

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

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

For wastewater only utilities:

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

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

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

ERC Calculation:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Harbor / Lake

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	40,000 gpd		
Basis of Permit Capacity (1)	DEP		
Manufacturer	Unknown		
Type (2)	Ext. Aeration		
Hydraulic Capacity	40,000 GPD		
Average Daily Flow	8,904		
Total Gallons of Wastewater Treated	3,250,000		
Method of Effluent Disposal	Rapid Infiltration (2)		

(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: 1
Harbor Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Harbor / Lake

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served	<u>62</u>
2. Maximum number of ERCs* which can be served	<u>143</u>
3. Present system connection capacity (in ERCs*) using existing lines	<u>91</u>
4. Future connection capacity (in ERCs*) upon service area buildout	<u>99</u>
5. Estimated annual increase in ERCs*	<u>0</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system	
<u>Replacement of Wastewater Treatment Plant</u>	
<u> </u>	
<u> </u>	
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	<u>N/A - none</u>
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u> </u>
If so, when?	<u> </u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>N/A no reuse</u>
If so, what are the utility's plans to comply with this requirement?	<u> </u>
<u> </u>	
<u> </u>	
10. When did the company last file a capacity analysis report with the DEP?	<u> </u>
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u> </u>
c. When will construction begin?	<u> </u>
d. Attach plans for funding the required upgrading.	<u> </u>
e. Is this system under any Consent Order with DEP?	<u> </u>
12. Department of Environmental Protection ID #	<u>FLA010608</u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0	63	63
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				63

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

For wastewater only utilities:

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

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

ERC Calculation:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.035 MGD		
Basis of Permit Capacity (1)	DEP		
Manufacturer	Mack		
Type (2)	Ext. Aeration		
Hydraulic Capacity	0.035 MGD		
Average Daily Flow	11,466		
Total Gallons of Wastewater Treated	4,185,000		
Method of Effluent Disposal	Rapid Infiltration (2)		

(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:

1

System:

Jumper Creek Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Jumper Creek / Sumter

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present number of ERCs* now being served	<u>62</u>
2. Maximum number of ERCs* which can be served	<u>125</u>
3. Present system connection capacity (in ERCs*) using existing lines	<u>62</u>
4. Future connection capacity (in ERCs*) upon service area buildout	<u>125</u>
5. Estimated annual increase in ERCs*	<u>3</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system	<u>N/A - none</u>
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	<u>N/A - none</u>
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	_____
If so, when?	_____
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>N/A no reuse</u>
If so, what are the utility's plans to comply with this requirement?	_____
10. When did the company last file a capacity analysis report with the DEP?	_____
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	_____
c. When will construction begin?	_____
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order with DEP?	_____
12. Department of Environmental Protection ID #	<u>FLA336963</u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Lakeside / Lake

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0	222	222
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				222

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

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

For wastewater only utilities:

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

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

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

ERC Calculation:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Lakeside / Lake

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>15,000 gpd</u>	<u> </u>	<u> </u>
Basis of Permit Capacity (1)	<u>DEP</u>	<u> </u>	<u> </u>
Manufacturer	<u>Mack</u>	<u> </u>	<u> </u>
Type (2)	<u>Ext. Aeration</u>	<u> </u>	<u> </u>
Hydraulic Capacity	<u>15,000 gpd</u>	<u> </u>	<u> </u>
Average Daily Flow	<u>12,518</u>	<u> </u>	<u> </u>
Total Gallons of Wastewater Treated	<u>4,569,000</u>	<u> </u>	<u> </u>
Method of Effluent Disposal	<u>Spray Fields</u>	<u> </u>	<u> </u>

(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: Lakeside Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Lakeside / Lake

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present number of ERCs* now being served	<u>222</u>
2. Maximum number of ERCs* which can be served	<u>222</u>
3. Present system connection capacity (in ERCs*) using existing lines	<u>222</u>
4. Future connection capacity (in ERCs*) upon service area buildout	<u>222</u>
5. Estimated annual increase in ERCs*	<u>3</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system Increase capacity of wwtp for developer/growth. Replace spray fields with rapid infiltration. <u>All developer paid.</u> <u>Estimated Costs: \$927,580</u>	
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. <u>N/A - none</u>	
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____ If so, when? _____	
9. Has the utility been required by the DEP or water management district to implement reuse? <u>N/A no reuse</u> If so, what are the utility's plans to comply with this requirement? _____ _____ _____	
10. When did the company last file a capacity analysis report with the DEP? _____	
11. If the present system does not meet the requirements of DEP rules: a. Attach a description of the plant upgrade necessary to meet the DEP rules. b. Have these plans been approved by DEP? _____ c. When will construction begin? _____ d. Attach plans for funding the required upgrading. e. Is this system under any Consent Order with DEP? _____	
12. Department of Environmental Protection ID #	<u>FLA 01052</u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : The Woods / Sumter

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0	50	50
3/4"	Displacement	1.5		0
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				55

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

For wastewater only utilities:

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

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

ERC Calculation:

YEAR OF REPORT December 31, 2024
--

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : The Woods / Sumter

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.015 MGD		
Basis of Permit Capacity (1)	DEP		
Manufacturer	Unknown		
Type (2)	Ext. Aeration		
Hydraulic Capacity	0.015 MGD		
Average Daily Flow	22,578		
Total Gallons of Wastewater Treated	8,241,000		
Method of Effluent Disposal	RIB's		

(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: 1
The Woods Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2023

SYSTEM NAME / COUNTY : The Woods / Sumter

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served	<u>53</u>
2. Maximum number of ERCs* which can be served	<u>55</u>
3. Present system connection capacity (in ERCs*) using existing lines	<u>53</u>
4. Future connection capacity (in ERCs*) upon service area buildout	<u>55</u>
5. Estimated annual increase in ERCs*	<u>0</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system	<u>None</u>
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	<u>N/A - none</u>
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u></u>
If so, when?	<u></u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>N/A no reuse</u>
If so, what are the utility's plans to comply with this requirement?	<u></u>
10. When did the company last file a capacity analysis report with the DEP?	<u></u>
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u></u>
c. When will construction begin?	<u></u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order with DEP?	<u></u>
12. Department of Environmental Protection ID #	<u>FLA013500</u>

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

**WASTEWATER
OPERATION
SECTION**

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

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.

<u>SYSTEM NAME / COUNTY</u>	<u>CERTIFICATE NUMBER</u>	<u>GROUP NUMBER</u>
<u>Harbor Water & Wastewater Systems - Lake</u>	<u>565-S</u>	<u>1</u>
<u>Jumper Creek Water & Wastewater Systems - Sumter</u>	<u>507-S</u>	<u>1</u>
<u>Lakeside Water & Wastewater Systems - Lake</u>	<u>494-S</u>	<u>1</u>
<u>The Woods Water & Wastewater Systems - Sumter</u>	<u>441-S</u>	<u>1</u>
<u> </u>	<u> </u>	<u> </u>
<u>Merritt Island Wastewater - Brevard</u>	<u>137-S</u>	<u>2</u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Merritt Island / Brevard

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)	\$ 560,687
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	185,603
110	Accumulated Amortization	F-8	
271	Contributions in Aid of Construction	S-7	23,500
252	Advances for Construction	F-20	
Subtotal			\$ 351,584
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 23,500
Subtotal			\$ 375,084
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	(175)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	183
	Working Capital Allowance (3)		10,349
	Other (Specify):		
WASTEWATER RATE BASE			\$ 385,441
WASTEWATER OPERATING INCOME		S-3	\$ 38,069
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			9.88%

- 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: 2
 System: Merritt Island Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Merritt Island / Brevard

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 150,958
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 150,958
401	Operating Expenses	S-10(a)	\$ 82,795
403	Depreciation Expense	S-6(a)	21,522
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 21,522
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(25)
407	Amortization Expense (Other than CIAC)	F-8	1,560
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		6,793
408.11	Property Taxes		244
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 7,037
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			\$ 112,889
Utility Operating Income			\$ 38,069
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 38,069

YEAR OF REPORT December 31, 2024
--

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Merritt Island / Brevard

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$	\$	\$	\$ 0
352	Franchises				0
353	Land and Land Rights	30,479			30,479
354	Structures and Improvements	35,588			35,588
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	64,777	215,060		279,837
361	Collection Sewers - Gravity	0			0
362	Special Collecting Structures	0			0
363	Services to Customers	2,631			2,631
364	Flow Measuring Devices	3,500			3,500
365	Flow Measuring Installations	434			434
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	13,066			13,066
371	Pumping Equipment	19,199			19,199
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	112,570	12,156	9,117	115,609
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	1,789			1,789
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	1,200			1,200
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	57,354			57,354
Total Wastewater Plant		\$ 342,588	\$ 227,216	\$ 9,117	\$ 560,687

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

S-4(a)

Group: 2
System: Merritt Island Wastewater

YEAR OF REPORT
December 31, 2024

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY: Merritt Island / Brevard

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 0	\$	\$	\$	\$	\$	\$
352	Franchises	0						
353	Land and Land Rights				30,479			
354	Structures and Improvements				35,588			
355	Power Generation Equipment				0			
360	Collection Sewers - Force		279,837					
361	Collection Sewers - Gravity		0					
362	Special Collecting Structures		0					
363	Services to Customers		2,631					
364	Flow Measuring Devices		3,500					
365	Flow Measuring Installations		434					
366	Reuse Services		0					
367	Reuse Meters and Meter Installations		0					
370	Receiving Wells		13,066					
371	Pumping Equipment		19,199					
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				115,609			
380	Treatment and Disposal Equipment				0			
381	Plant Sewers				0			
382	Outfall Sewer Lines				1,789			
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							1,200
394	Laboratory Equipment							0
395	Power Operated Equipment							0
396	Communication Equipment							0
397	Miscellaneous Equipment							0
398	Other Tangible Plant							57,354
	Total Wastewater Plant	\$ 0	\$ 286,402	\$ 32,265	\$ 183,466	\$ 0	\$ 0	\$ 58,554

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

S-4(b)

Group: Merritt Island Wastewater

2

System: Merritt Island Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Merritt Island / Brevard

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY: Merritt Island / Brevard

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 30,745	1,318		\$ 1,318
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	39,180	9,988		9,988
361	Collection Sewers - Gravity	0			0
362	Special Collecting Structures	0			0
363	Services to Customers	805	75		75
364	Flow Measuring Devices	3,500	0		0
365	Flow Measuring Installations	78	12		12
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	13,066	0		0
371	Pumping Equipment	(150)	2,470		2,470
374	Reuse Distribution Reservoirs	0	0		0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	25,629	7,657		7,657
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	1,791	2		2
390	Office Furniture and Equipment	0			0
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	1,200			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	0			0
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	57,354			0
Total Depreciable Wastewater Plant in Service		\$ 173,198	\$ 21,522	\$ 0	\$ 21,522

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

S-6(a)
2
Group: Merritt Island Wastewater
System:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Merritt Island / Brevard

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (l)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$	\$	\$	0	\$ 32,064
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	49,168
361	Collection Sewers - Gravity				0	0
362	Special Collecting Structures				0	0
363	Services to Customers				0	880
364	Flow Measuring Devices				0	3,500
365	Flow Measuring Installations				0	90
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	13,066
371	Pumping Equipment				0	2,320
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment	9,117			9,117	24,169
381	Plant Sewers				0	0
382	Outfall Sewer Lines				0	0
389	Other Plant Miscellaneous Equipment				0	1,793
390	Office Furniture and Equipment				0	0
391	Transportation Equipment				0	0
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	1,200
394	Laboratory Equipment				0	0
395	Power Operated Equipment				0	0
396	Communication Equipment				0	0
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant				0	57,354
Total Depreciable Wastewater Plant in Service		\$ 9,117	\$ 0	\$ 0	\$ 9,117	\$ 185,603

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

Group: S-6(b)
System: Merritt Island Wastewater 2

YEAR OF REPORT December 31, 2024
--

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Merritt Island / Brevard

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>23,500</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>0</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>23,500</u>

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

S-7

Group: _____
System: 2
Merritt Island Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Merritt Island / Brevard

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			\$ 0
			0
			0
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 0

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 23,500
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	\$ 23,500

S-8(a)

Group: 2
System: Merritt Island Wastewater

YEAR OF REPORT
December 31, 2024

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Merritt Island / Brevard

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

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Merritt Island / Brevard

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
	Flat Rate Revenues:			
521.1	Residential Revenues	_____	_____	\$ _____
521.2	Commercial Revenues	_____	_____	_____
521.3	Industrial Revenues	_____	_____	_____
521.4	Revenues From Public Authorities	_____	_____	_____
521.5	Multiple Family Dwelling Revenues	_____	_____	_____
521.6	Other Revenues	_____	_____	_____
521	Total Flat Rate Revenues	0	0	\$ 0
	Measured Revenues:			
522.1	Residential Revenues	145	145	150,958
522.2	Commercial Revenues	_____	_____	_____
522.3	Industrial Revenues	_____	_____	_____
522.4	Revenues From Public Authorities	_____	_____	_____
522.5	Multiple Family Dwelling Revenues	_____	_____	_____
522	Total Measured Revenues	145	145	\$ 150,958
523	Revenues From Public Authorities	_____	_____	_____
524	Revenues From Other Systems	_____	_____	_____
525	Interdepartmental Revenues	_____	_____	_____
Total Wastewater Sales		<u>145</u>	<u>145</u>	\$ <u>150,958</u>
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
531	Sale of Sludge			_____
532	Forfeited Discounts			_____
534	Rents From Wastewater Property			_____
535	Interdepartmental Rents			_____
536	Other Wastewater Revenues			_____
Total Other Wastewater Revenues				\$ 0

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

S-9(a)

Group: _____
System: 2
Merritt Island Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Merritt Island / Brevard

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	0	0	\$ 0
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	0	0	\$ 0
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ 0
Total Wastewater Operating Revenues				\$ <u>150,958</u>

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

YEAR OF REPORT
December 31, 2024

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Merritt Island / Brevard

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES- OPERATIONS (f)	.4 PUMPING EXPENSES- MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES- OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES- MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 0	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	5,000						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0					3,734	
711	Sludge Removal Expense	3,734					12,264	
715	Purchased Power	12,264						
716	Fuel for Power Production	0						
718	Chemicals	2,828					2,828	
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	525						
733	Contractual Services - Legal	0						
734	Contractual Services - Mgt. Fees	0						
735	Contractual Services - Testing	0						
736	Contractual Services - Other	55,736	2,482	2,834	1,417		28,299	5,964
741	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	0						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	42						
767	Regulatory Commission Exp.-Other	0						
770	Bad Debt Expense	0						
775	Miscellaneous Expenses	2,667						
Total Wastewater Utility Expenses		\$ 82,795	\$ 2,482	\$ 2,834	\$ 1,417	\$ 0	\$ 47,124	\$ 5,964

S-10(a)
Group: Merritt Island Wastewater
System: Merritt Island Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Merritt Island / Brevard

YEAR OF REPORT
December 31, 2024

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$					
703	Salaries and Wages - Officers, Directors and Majority Stockholders		5,000				
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting		525				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other	3,173	11,567				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability		0				
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		42				
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses		2,667				
Total Wastewater Utility Expenses		\$ 3,173	\$ 19,801	\$ 0	\$ 0	\$ 0	\$ 0

S-10(b)

2

Group: Merritt Island Wastewater
System:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Merritt Island / Brevard

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		0
5/8"	Displacement	1.0	145	145
	BULK CUSTOMER - COLONY PARK MHP	120.0	1	120
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				<u>265</u>

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

For wastewater only utilities:

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

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

ERC Calculation:

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT December 31, 2024
--

SYSTEM NAME / COUNTY : Merritt Island / Brevard

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>0.07 mgd</u>		
Basis of Permit Capacity (1)	<u>DEP</u>		
Manufacturer	<u>Marloff</u>		
Type (2)	<u>Ext. Aeration</u>		
Hydraulic Capacity	<u>0.07 mgd</u>		
Average Daily Flow	<u>69,279</u>		
Total Gallons of Wastewater Treated	<u>25,287,000</u>		
Method of Effluent Disposal	<u>RIB's</u>		

(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:

2

System:

Merritt Island Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT
December 31, 2024

SYSTEM NAME / COUNTY : Merritt Island / Brevard

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served	<u>261</u>
2. Maximum number of ERCs* which can be served	<u>320</u>
3. Present system connection capacity (in ERCs*) using existing lines	<u>261</u>
4. Future connection capacity (in ERCs*) upon service area buildout	<u>320</u>
5. Estimated annual increase in ERCs*	<u>0</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system <u>Rehabilitation of gravity collection system.</u>	
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. <u>N/A - none</u>	
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____ If so, when? _____	
9. Has the utility been required by the DEP or water management district to implement reuse? <u>N/A no reuse</u> If so, what are the utility's plans to comply with this requirement? _____	
10. When did the company last file a capacity analysis report with the DEP? <u>N/A</u>	
11. If the present system does not meet the requirements of DEP rules: a. Attach a description of the plant upgrade necessary to meet the DEP rules. b. Have these plans been approved by DEP? _____ c. When will construction begin? _____ d. Attach plans for funding the required upgrading. e. Is this system under any Consent Order with DEP? _____	
12. Department of Environmental Protection ID #	<u>FLA010377</u>

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