

**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

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  
137-S

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2025

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# **EXECUTIVE SUMMARY**

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

### CERTIFICATION OF ANNUAL REPORT

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

- |  |                                |    |   |
|--|--------------------------------|----|---|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the 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.

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

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

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ _____	\$ _____	\$ _____
Total Metered Sales (461.1 - 461.5)	1,281,356	1,281,356	0
Total Fire Protection Revenue (462.1 - 462.2)	_____	_____	_____
Other Sales to Public Authorities (464)	_____	_____	_____
Sales to Irrigation Customers (465)	110,516	110,516	0
Sales for Resale (466)	_____	_____	_____
Interdepartmental Sales (467)	_____	_____	_____
Total Other Water Revenues (469 - 474)	32,802	32,802	0
<b>Total Water Operating Revenue</b>	<b>1,424,675</b>	<b>1,424,675</b>	<b>0</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Water Operating Revenues</b>	<b>\$1,424,675</b>	<b>\$1,424,675</b>	<b>\$0</b>

Explanations:

Instructions:

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

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

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

(a)	(b)	(c)	(d)
<b>Accounts</b>	<b>Gross Wastewater Revenues Per Sch. S-9</b>	<b>Gross Wastewater Revenues Per RAF Return</b>	<b>Difference (b) - (c)</b>
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$ _____	\$ _____	_____
Total Measured Revenues (522.1 - 522.5)	400,863	400,863	0
Revenues from Public Authorities (523)	_____	_____	_____
Revenues from Other Systems (524)	_____	_____	_____
Interdepartmental Revenues (525)	_____	_____	_____
Total Other Wastewater Revenues (530 - 536)	_____	_____	_____
Reclaimed Water Sales (540.1 - 544)	_____	_____	_____
<b>Total Wastewater Operating Revenue</b>	<b>404,272</b>	<b>404,272</b>	<b>0</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Wastewater Operating Revenues</b>	<b>\$404,272</b>	<b>\$404,272</b>	<b>\$0</b>

Explanations:

Instructions:

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

ANNUAL REPORT OF

**YEAR OF REPORT**  
December 31, 2025

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

County Brevard, Lake, Sumter

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  
SLUS17, 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

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

	Name	Percent Ownership
1	Gary Deremer	65.11%
2	Cecil Delcher and Diana Miller, JTRS	29.47%
3		
4		
5		
6		
7		
8		
9		
10		



UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

**YEAR OF REPORT**

December 31, 2025

### 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.

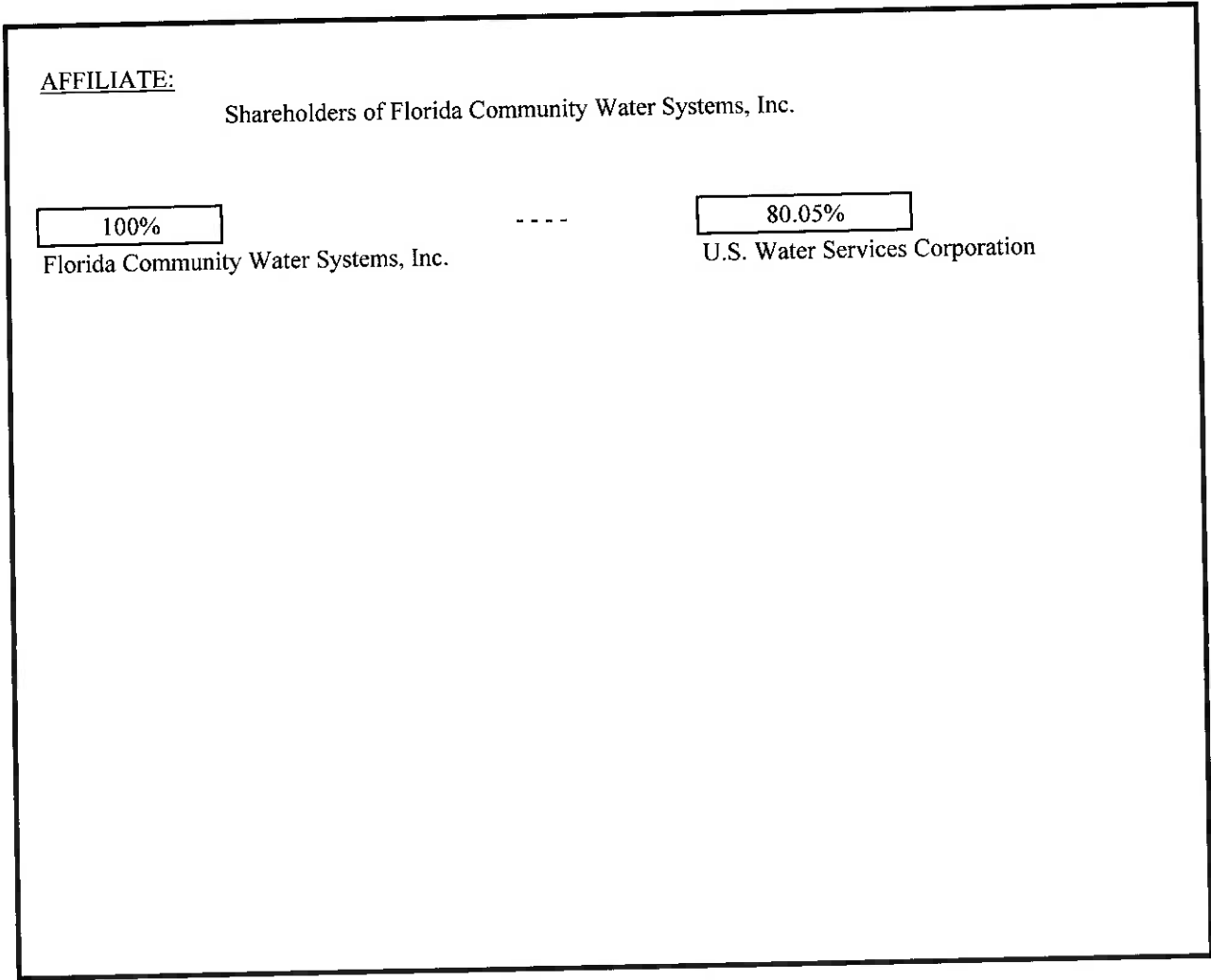
UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

**YEAR OF REPORT**  
December 31, 2025

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/25

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



UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

<b>YEAR OF REPORT</b> December 31, 2025
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**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.

<b>NAME (a)</b>	<b>TITLE (b)</b>	<b>% OF TIME SPENT AS OFFICER OF THE UTILITY (c)</b>	<b>OFFICERS' COMPENSATION (d)</b>
Gary Deremer	President	20%	\$ 100,237

**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.

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









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

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

<b>Part II. Specific Instructions: Sale, Purchase and Transfer of Assets</b>								
<b>1.</b>	<b>2.</b>	<b>3.</b>	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>
<b>Enter in this part all transactions relating to the purchase, sale, or transfer of assets.</b>	<b>Below are examples of some types of transactions to include:</b> -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	<b>The columnar instructions follow:</b>  <b>(a)</b> Enter name of related party or company. <b>(b)</b> Describe briefly the type of assets purchased, sold or transferred. <b>(c)</b> Enter the total received or paid. Indicate purchase with "P" and sale with "S". <b>(d)</b> Enter the net book value for each item reported. <b>(e)</b> Enter the net profit or loss for each item reported. (column (c) - column (d)) <b>(f)</b> 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.	<b>NAME OF COMPANY OR RELATED PARTY</b>	<b>DESCRIPTION OF ITEM</b>	<b>SALE OR PURCHASE PRICE</b>	<b>NET BOOK VALUE</b>	<b>GAIN OR LOSS</b>	<b>FAIR MARKET VALUE</b>
NONE	NONE				\$ _____	\$ _____	\$ _____	\$ _____
					\$ _____	\$ _____	\$ _____	\$ _____
					\$ _____	\$ _____	\$ _____	\$ _____
					\$ _____	\$ _____	\$ _____	\$ _____
					\$ _____	\$ _____	\$ _____	\$ _____
					\$ _____	\$ _____	\$ _____	\$ _____
					\$ _____	\$ _____	\$ _____	\$ _____
					\$ _____	\$ _____	\$ _____	\$ _____
					\$ _____	\$ _____	\$ _____	\$ _____
					\$ _____	\$ _____	\$ _____	\$ _____
					\$ _____	\$ _____	\$ _____	\$ _____
					\$ _____	\$ _____	\$ _____	\$ _____
					\$ _____	\$ _____	\$ _____	\$ _____

# **FINANCIAL SECTION**

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 8,170,644	\$ 8,756,945
108-110	Less: Accumulated Depreciation and Amortization	F-8	(4,246,243)	(4,438,939)
Net Plant			\$ 3,924,401	\$ 4,318,006
114-115	Utility Plant Acquisition adjustment (Net)	F-7	(140,868)	(127,798)
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 3,783,533	\$ 4,190,208
<b>OTHER PROPERTY AND INVESTMENTS</b>				
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
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 1,143,823	\$ 1,475,615
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	247,928	258,671
145	Accounts Receivable from Associated Companies	F-12	2,809	1,749
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments		47,194	43,411
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			\$ 1,441,754	\$ 1,779,446

\* Not Applicable for Class B Utilities

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

**YEAR OF REPORT**  
December 31, 2025

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____ 0
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges		_____	_____
184	Clearing Accounts		_____	_____
185 *	Temporary Facilities		_____	_____
186	Miscellaneous Deferred Debits	F-14	65,645	57,318
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		_____	_____
	Total Deferred Debits		\$ _____ 65,645	\$ _____ 57,318
	<b>TOTAL ASSETS AND OTHER DEBITS</b>		\$ _____ <u>5,290,931</u>	\$ _____ <u>6,026,972</u>

\* Not Applicable for Class B Utilities

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

**YEAR OF REPORT**  
December 31, 2025

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
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	806,475	1,031,482
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
<b>Total Equity Capital</b>			\$ 3,149,918	\$ 3,374,924
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		0
222 *	Reacquired Bonds			0
223	Advances from Associated Companies	F-17		0
224	Other Long Term Debt	F-17		0
<b>Total Long Term Debt</b>			\$ 0	\$ 0
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		108,369	19,669
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		49,689	43,281
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	552,986	580,119
<b>Total Current &amp; Accrued Liabilities</b>			\$ 711,044	\$ 643,069

\* Not Applicable for Class B Utilities

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

**YEAR OF REPORT**  
December 31, 2025

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ 0
252	Advances For Construction	F-20	_____	_____ 0
253	Other Deferred Credits	F-21	_____	_____ 0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ <u>_____ 0</u>	\$ <u>_____ 0</u>
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ <u>_____ 0</u>	\$ <u>_____ 0</u>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ <u>3,146,883</u>	\$ <u>3,813,130</u>
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,716,914	1,805,902
Total Net CIAC			\$ <u>1,429,969</u>	\$ <u>2,007,228</u>
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ <u>_____ 0</u>	\$ <u>_____ 0</u>
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ <u>5,290,931</u>	\$ <u>6,025,222</u>

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

**YEAR OF REPORT**  
December 31, 2025

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 1,768,313	\$ 1,828,947
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	3,468	2,805
Net Operating Revenues			\$ 1,764,845	\$ 1,826,142
401	Operating Expenses	F-3(b)	\$ 1,157,692	\$ 1,209,961
403	Depreciation Expense:	F-3(b)	\$ 237,898	\$ 252,949
	Less: Amortization of CIAC	F-22	(79,256)	(94,410)
Net Depreciation Expense			\$ 158,642	\$ 158,539
406	Amortization of Utility Plant Acquisition Adjustm	F-3(b)	(13,070)	(13,070)
407	Amortization Expense (Other than CIAC)	F-3(b)	10,390	5,828
408	Taxes Other Than Income	W/S-3	103,277	115,822
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			\$ 1,416,931	\$ 1,477,079
Net Utility Operating Income			\$ 347,913	\$ 349,063
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	3,468	2,805
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)]			\$ 351,381	\$ 351,867

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYST

<b>YEAR OF REPORT</b> December 31, 2025
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**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>1,424,675</u> 2,805	\$ <u>404,272</u> 0	\$ _____
\$ <u>1,421,870</u>	\$ <u>404,272</u>	\$ <u>0</u>
\$ 910,782	\$ 299,179	\$ _____
<u>195,313</u> (63,804)	<u>57,636</u> (30,606)	_____
\$ <u>131,509</u>	\$ <u>27,030</u>	\$ <u>0</u>
<u>(11,647)</u> 4,155 <u>91,711</u> 0 0 0 0 0 0	<u>(1,423)</u> 1,672 <u>24,110</u> 0 0 0 0 0 0	_____ _____ _____ _____ _____ _____ _____ _____
\$ <u>1,126,510</u>	\$ <u>350,569</u>	\$ <u>0</u>
\$ <u>295,360</u>	\$ <u>53,703</u>	\$ <u>0</u>
<u>2,805</u> 0 0 0	<u>0</u> 0 0 0	_____ _____ _____ _____
\$ <u><u>298,164</u></u>	\$ <u><u>53,703</u></u>	\$ <u><u>0</u></u>

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**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)]			\$ 351,381	\$ 351,867
<b>OTHER INCOME AND DEDUCTIONS</b>				
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
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
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
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 801	\$ 727
428	Amortization of Debt Discount & Expense	F-13	_____	0
429	Amortization of Premium on Debt	F-13	_____	0
Total Interest Expense			\$ 801	\$ 727
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
NET INCOME			\$ 350,580	\$ 351,141

Explain Extraordinary Income:

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UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**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	\$ 6,623,951	\$ 2,001,823
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>(3,630,887)</u>	<u>(808,054)</u>
110	Accumulated Amortization	F-8	<u>0</u>	<u>0</u>
271	Contributions in Aid of Construction	F-22	<u>(2,975,009)</u>	<u>(838,121)</u>
252	Advances for Construction	F-20		
Subtotal			\$ <u>18,056</u>	\$ <u>355,648</u>
272	Add:			
	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,492,660	313,241
Subtotal			\$ <u>1,510,716</u>	\$ <u>668,889</u>
114	Plus or Minus:			
	Acquisition Adjustments (2)	F-7	<u>(468,253)</u>	<u>(176,087)</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>383,871</u>	<u>132,671</u>
	Working Capital Allowance (3)		<u>113,848</u>	<u>37,397</u>
	Other (Specify):			
	_____		_____	_____
	_____		_____	_____
	_____		_____	_____
RATE BASE			\$ <u>1,540,182</u>	\$ <u>662,871</u>
NET UTILITY OPERATING INCOME			\$ <u>295,360</u>	\$ <u>53,703</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>19.18%</u>	<u>8.10%</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.

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

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ 3,374,924	98.73%	8.52%	8.42%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	0	0.00%		0.00%
Customer Deposits	43,281	1.27%	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%
<b>Total</b>	<b>\$ 3,418,205</b>	<b>100.00%</b>		<b>8.44%</b>

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

**APPROVED RETURN ON EQUITY**

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

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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

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

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

<b>CLASS OF CAPITAL (a)</b>	<b>PER BOOK BALANCE (b)</b>	<b>NON-UTILITY ADJUSTMENTS (c)</b>	<b>NON-JURISDICTIONAL ADJUSTMENTS (d)</b>	<b>OTHER (1) ADJUSTMENTS SPECIFIC (e)</b>	<b>OTHER (1) ADJUSTMENTS PRO RATA (f)</b>	<b>CAPITAL STRUCTURE (g)</b>
Common Equity	\$ 3,374,924	\$	\$	\$	\$	\$ 3,374,924
Preferred Stock						0
Long Term Debt						0
Customer Deposits	43,281					43,281
Tax Credits - Zero Cost						0
Tax Credits - Weighted Cost						0
Deferred Inc. Taxes						0
Other (Explain)						0
<b>Total</b>	<b>\$ 3,418,205</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,418,205</b>

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

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UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 6,623,951	\$ 2,001,823	\$ _____	\$ 8,625,774
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	131,171	_____	_____	131,171
106	Completed Construction Not Classified	_____	_____	_____	0
	Total Utility Plant	\$ 6,755,122	\$ 2,001,823	\$ 0	\$ 8,756,945

**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	\$ 383,871	\$ 132,671	\$ _____	\$ 516,542
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	Total Accumulated Amortization	\$ 383,871	\$ 132,671	\$ 0	\$ 516,542
	Net Acquisition Adjustments	\$ (84,382)	\$ (43,416)	\$ 0	\$ (127,798)

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$ 3,485,465	\$ 751,611	\$	\$ 4,237,075
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 195,066	\$ 57,523	\$	\$ 252,589
Account 108.2 (2)				0
Account 108.3 (2)				0
Other Accounts (specify):				0
				0
Salvage				0
Other Credits (Specify):				0
				0
<b>Total Credits</b>	\$ 195,066	\$ 57,523	\$ 0	\$ 252,589
Debits during year:				
Book cost of plant retired	57,849	3,013		60,861
Cost of Removal				0
Other Debits (specify):				0
				0
<b>Total Debits</b>	\$ 57,849	\$ 3,013	\$ 0	\$ 60,861
<b>Balance end of year</b>	\$ <u>3,622,682</u>	\$ <u>806,121</u>	\$ <u>0</u>	\$ <u>4,428,803</u>
<b>ACCUMULATED AMORTIZATION</b>				
<b>Account 110</b>				
Balance first of year	\$ 7,686	1,820	\$	\$ 9,506
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$ 517	112	\$	\$ 630
Other Accounts (specify):				0
				0
<b>Total credits</b>	\$ 517	112	\$ 0	\$ 630
Debits during year:				
Book cost of plant retired				0
Other debits (specify):				0
				0
<b>Total Debits</b>	\$		\$ 0	\$ 0
<b>Balance end of year</b>	\$ <u>8,203</u>	\$ <u>1,932</u>	\$ <u>0</u>	\$ <u>10,136</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.

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

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
Misc - including The Woods and FCWS rate restructure	\$ _____	666	\$ 3,129
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ <u>0</u>		\$ <u>3,129</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>

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

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

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

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

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water & Wastewater	\$ 261,826	
Other		
Total Customer Accounts Receivable		\$ 261,826
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
Affiliated Company	\$ 1,749	
Total Other Accounts Receivable		\$ 1,749
NOTES RECEIVABLE (Account 144):		
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 263,575
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)		
Balance first of year	\$	
Add: Provision for uncollectibles for current year	\$ (4,904)	
Collection of accounts previously written off		
Utility Accounts		
Others		
Total Additions	\$ (4,904)	
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off	\$ 0	
Balance end of year		\$ (4,904)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 258,671



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

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

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

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

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

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**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
	\$ 3,129	\$ 1,228
Total Deferred Rate Case Expense	\$ <u>3,129</u>	\$ <u>1,228</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
	\$	\$
Total Other Deferred Debits	\$ <u>0</u>	\$ <u>0</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
186.22 Pond Cleaning	\$ 1,560	\$ 52,556
186.3 Hydro Tank Recoat	3,638	3,534
Total Regulatory Assets	\$ <u>5,198</u>	\$ <u>56,090</u>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <u>8,327</u>	\$ <u>57,318</u>

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
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	%	\$ _____
<b>PREFERRED STOCK</b>		
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)	
_____	%	_____	\$ _____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
<b>Total</b>			\$ <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.

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**STATEMENT OF RETAINED EARNINGS**

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 799,711
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	\$ 351,771
436	Appropriations of Retained Earnings: _____ _____	_____ _____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	(120,000) _____
438	Common Stock Dividends Declared _____ _____	_____ _____
	Total Dividends Declared	\$ (120,000)
215	Year end Balance	\$ 1,031,482
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	\$ 0
	Total Retained Earnings	\$ 1,031,482
Notes to Statement of Retained Earnings:		



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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

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

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

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

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**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	\$ _____		\$ _____	\$ _____	\$ _____
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____	427	\$ 727	\$ 727	\$ _____
Customer Deposits	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237.2	\$ _____		\$ 727	\$ 727	\$ _____
Total Account 237 (1)	\$ _____		\$ 727	\$ 727	\$ _____
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 727		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ 727		

(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

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
241.1 - Accrued Water Purchased	\$ 108,000
241.5 - Accr PSC Reg Fees	56,026
241.6 - Accr'd Officer Salaries	416,094
Total Miscellaneous Current and Accrued Liabilities	\$ 580,119

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
					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.

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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

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

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>(2,308,893)</u>	\$ <u>(837,990)</u>	\$ _____	\$ <u>(3,146,883)</u>
Add credits during year:	\$ <u>(666,325)</u>	\$ <u>(131)</u>	\$ _____	\$ <u>(666,456)</u>
Less debit charged during the year	\$ <u>210</u>	\$ <u>0</u>	\$ _____	\$ <u>210</u>
Total Contribution In Aid of Construction	\$ <u>(2,975,009)</u>	\$ <u>(838,121)</u>	\$ <u>0</u>	\$ <u>(3,813,130)</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>1,428,857</u>	\$ <u>282,635</u>	\$ _____	\$ <u>1,711,492</u>
Debits during the year:	\$ <u>64,762</u>	\$ <u>30,606</u>	\$ _____	\$ <u>95,368</u>
Credits during the year	\$ <u>959</u>	\$ <u>0</u>	\$ _____	\$ <u>959</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>1,492,660</u>	\$ <u>313,241</u>	\$ <u>0</u>	\$ <u>1,805,902</u>

UTILITY NAME: FLORIDA COMMUNITY WATER SYSTEMS, INC.

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

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

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 351,141
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		\$ 351,141
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

<b>YEAR OF REPORT</b> December 31, 2025
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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)	\$ 6,623,951
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	<u>3,622,682</u>
110	Accumulated Amortization	F-8	8,203
271	Contributions in Aid of Construction	W-7	<u>2,975,009</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>18,057</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 1,492,660
Subtotal			\$ <u>1,510,717</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>113,848</u>
	Other (Specify):		
WATER RATE BASE			\$ <u>1,624,565</u>
WATER OPERATING INCOME		W-3	\$ <u>283,358</u>
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>17.44%</u>

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

GROUP \_\_\_\_\_

UTILITY NAME: Florida Community Water Systems, Inc.

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	\$ 1,424,675
469	Less: Guaranteed Revenue and AFPI	W-9	2,805
	Net Operating Revenues		\$ 1,421,870
401	Operating Expenses	W-10(a)	\$ 910,782
403	Depreciation Expense	W-6(a)	195,066
	Less: Amortization of CIAC	W-8(a)	64,762
	Net Depreciation Expense		\$ 130,304
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	5,715
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		64,085
408.11	Property Taxes		27,626
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 91,711
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		\$ 1,138,512
	Utility Operating Income		\$ 283,358
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	\$ 2,805
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		\$ 286,162

<b>YEAR OF REPORT</b> December 31, 2025
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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	14,525	0	234,342
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	12,227	(9,170)	81,851
310	Power Generation Equipment	74,758	0	0	74,758
311	Pumping Equipment	458,909	25,576	(17,279)	467,207
320	Water Treatment Equipment	1,118,380	28,549	(1,316)	1,145,613
330	Distribution Reservoirs and Standpipes	559,793	0	0	559,793
331	Transmission and Distribution Mains	2,072,714	58,078	0	2,130,792
333	Services	421,081	12,064	(95)	433,050
334	Meters and Meter Installations	315,308	39,645	(29,378)	325,575
335	Hydrants	308,692			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
<b>TOTAL WATER PLANT</b>		<b>\$ 6,490,525</b>	<b>\$ 190,664</b>	<b>\$ (57,239)</b>	<b>\$ 6,623,951</b>

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

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

**YEAR OF REPORT**  
December 31, 2025

Florida Community Water Systems, Inc.

Uniform Consolidated - Brevard, Lake, Sumter

**UTILITY NAME:**

**SYSTEM NAME / COUNTY :**

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 6,715	\$ 6,715				
302	Franchises	13,981	13,981				
303	Land and Land Rights	39,783		39,783			
304	Structures and Improvements	234,342		234,342			
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	81,851		81,851			
310	Power Generation Equipment	74,758		74,758			
311	Pumping Equipment	467,207		467,207			
320	Water Treatment Equipment	1,145,613			1,145,613		
330	Distribution Reservoirs and Standpipes	559,793				559,793	
331	Transmission and Distribution Mains	2,130,792				2,130,792	
333	Services	433,050				433,050	
334	Meters and Meter Installations	325,575				325,575	
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
<b>TOTAL WATER PLANT</b>		<b>\$ 6,623,951</b>	<b>\$ 20,696</b>	<b>\$ 1,481,956</b>	<b>\$ 1,145,613</b>	<b>\$ 3,917,779</b>	<b>\$ 57,908</b>

GROUP \_\_\_\_\_

UTILITY NAME: Florida Community Water Systems, Inc.

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, 2025

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	\$ 102,453	\$ 7,074	\$	\$ 7,074
305	Collecting and Impounding Reservoirs	96	21		21
306	Lake, River and Other Intakes	0	0		0
307	Wells and Springs	411,000	19,181		19,181
308	Infiltration Galleries and Tunnels	0	0		0
309	Supply Mains	31,665	2,311		2,311
310	Power Generation Equipment	62,142	980		980
311	Pumping Equipment	327,942	21,561		21,561
320	Water Treatment Equipment	678,020	47,556		47,556
330	Distribution Reservoirs and Standpipes	68,867	15,130		15,130
331	Transmission and Distribution Mains	1,139,008	48,742		48,742
333	Services	202,526	10,560		10,560
334	Meters and Meter Installations	101,898	14,085		14,085
335	Hydrants	148,165	6,860		6,860
336	Backflow Prevention Devices	38,599	(15)		(15)
339	Other Plant Miscellaneous Equipment	120,140	262		262
340	Office Furniture and Equipment	17,950	77		77
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	248	43		43
345	Power Operated Equipment	0	0		0
346	Communication Equipment	2,350	641		641
347	Miscellaneous Equipment	0	0		0
348	Other Tangible Plant	(338)	0		0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 3,485,465	\$ 195,066	\$ 0	\$ 195,066

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

W-6(a)  
GROUP

**YEAR OF REPORT**  
December 31, 2025

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	\$ 109,527
305	Collecting and Impounding Reservoirs	0			0	117
306	Lake, River and Other Intakes	0			0	0
307	Wells and Springs	0			0	430,180
308	Infiltration Galleries and Tunnels	0			0	0
309	Supply Mains	(9,170)			(9,170)	24,806
310	Power Generation Equipment	0			0	63,123
311	Pumping Equipment	(17,617)			(17,617)	331,886
320	Water Treatment Equipment	(1,316)			(1,316)	724,260
330	Distribution Reservoirs and Standpipes	0			0	83,996
331	Transmission and Distribution Mains	0			0	1,187,749
333	Services	(185)			(185)	212,900
334	Meters and Meter Installations	(29,560)			(29,560)	86,423
335	Hydrants	0			0	155,025
336	Backflow Prevention Devices	0			0	38,584
339	Other Plant Miscellaneous Equipment	0			0	120,401
340	Office Furniture and Equipment				0	18,027
341	Transportation Equipment				0	17,445
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	15,289
344	Laboratory Equipment				0	291
345	Power Operated Equipment				0	0
346	Communication Equipment				0	2,991
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	(338)
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>						<b>\$ 3,622,682</b>

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

Use ( ) to denote reversal entries.



**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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	5	\$ 85	\$ 425
Meter Installation	1	125	125
Meter Installation	3	210	630
Meter Installation	2	220	440
Main Extension	1	446	446
Main Extension	5	457	2,285
Main Extension	5	263	1,315
Plant Capacity	1	700	700
Plant Capacity	5	100	500
Service Installation	2	1,000	2,000
Service Installation	1	2,640	2,640
Service Availability - 12 Lots	1	250	250
Meter upgrade			0
			0
			0
Total Credits			\$ 11,756

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 1,428,857
Debits during the year:	
Accruals charged to Account 272	\$ 64,762
Other debits (specify) :	
Total debits	\$ 64,762
Credits during the year (specify) :	
Total credits	\$ 959
Balance end of year	\$ 1,492,660



UTILITY NAME: Florida Community Water Systems, Inc.

<b>YEAR OF REPORT</b> December 31, 2025
--

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	2,093	2,093	1,263,417
461.2	Sales to Commercial Customers	50	50	17,940
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		2,143	2,143	\$ 1,281,356
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	156	110,516
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		2,292	2,299	\$ 1,391,873
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ 2,805
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			29,997
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 32,802
Total Water Operating Revenues				\$ 1,424,675

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

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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	81,345		
604	Employee Pensions and Benefits	0		
610	Purchased Water	42,414	42,414	
615	Purchased Power	87,939	87,939	
616	Fuel for Power Production	0		
618	Chemicals	26,372	26,372	
620	Materials and Supplies	0		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	1,282		
633	Contractual Services - Legal	261		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	2,977	2,977	
636	Contractual Services - Other	619,784	2,349	2,349
641	Rental of Building/Real Property	3,287	3,287	
642	Rental of Equipment	0		
650	Transportation Expenses	0		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	24,235		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	3,129		
667	Regulatory Commission Exp.-Other	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	(4,720)		
675	Miscellaneous Expenses	22,477		
Total Water Utility Expenses		\$ 910,782	\$ 165,337	\$ 2,349

W-10(a)

GROUP \_\_\_\_\_

**YEAR OF REPORT**  
December 31, 2025

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)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
					81,345
					1,282
					261
					168,775
193,646		177,543	21,147	53,975	
					24,235
					3,129
				(4,720)	
					22,477
\$ <u>193,646</u>	\$ <u>0</u>	\$ <u>177,543</u>	\$ <u>21,147</u>	\$ <u>49,255</u>	\$ <u>301,504</u>

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

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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		2,185	3	2,182	1,887
February		2,084	6	2,079	1,878
March		2,485	3	2,483	1,997
April		2,901	125	2,776	2,325
May		2,881	25	2,856	2,347
June		2,287	45	2,242	1,892
July		2,455	450	2,005	1,804
August		2,663	25	2,638	1,966
September		2,694	62	2,632	1,911
October		2,584	125	2,459	1,928
November		2,418	59	2,359	1,943
December		2,508	22	2,487	2,102
Total for Year	0	30,146	948	29,198	23,980

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
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

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Group: \_\_\_\_\_  
System: Black Bear



**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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	356	356
3/4"	Displacement	1.5		
1"	Displacement	2.5	3	8
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				369

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

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

Use one of the following methods:

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

ERC Calculation:

UTILITY NAME: Florida Community Water Systems, Inc.

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. 381

2. Maximum number of ERCs \* which can be served. 381

3. Present system connection capacity (in ERCs \*) using existing lines. 381

4. Future connection capacity (in ERCs \*) upon service area buildout. 381

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. 44 Hydrants

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

---

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

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

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

b. Have these plans been approved by DEP? \_\_\_\_\_

c. When will construction begin? \_\_\_\_\_

d. Attach plans for funding the required upgrading.

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

11. Department of Environmental Protection ID # PWS3354938

12. Water Management District Consumptive Use Permit # 2959

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.

<b>YEAR OF REPORT</b> December 31, 2025
--

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		519	3	517	462
February		671	8	664	517
March		681	3	678	583
April		916	3	913	854
May		805	9	797	543
June		668	28	641	496
July		685	3	682	558
August		741	3	739	550
September		864	19	845	508
October		785	20	765	583
November		811	3	808	490
December		725	9	716	352
Total for Year	<u>0</u>	<u>8,871</u>	<u>106</u>	<u>8,765</u>	<u>6,496</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

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Group: \_\_\_\_\_  
System: 1  
Brendenwood Water

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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>
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: _____
<b>FILTRATION</b>	
Type and size of area: <u>N/A</u>	
Pressure (in square feet): _____	Manufacturer: _____
Gravity (in GPM/square feet): _____	Manufacturer: _____

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Group: \_\_\_\_\_  
System: Brendenwood Water

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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

ERC Calculation:

UTILITY NAME: Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2025

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 <b>does not</b> 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.

<b>YEAR OF REPORT</b> December 31, 2025
--

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	958			958	958
February	824			824	824
March	743			743	743
April	887			887	887
May	887			887	887
June	798			798	798
July	849			849	849
August	881			881	881
September	778			778	778
October	1,052			1,052	1,052
November	790			790	790
December	744			744	744
Total for Year	10,191	0	0	10,191	10,191

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

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Group: \_\_\_\_\_  
 System:                     1                      
                     Brevard Water

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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>		
<b>LIME TREATMENT</b>			
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer:	<u></u>
<b>FILTRATION</b>			
Type and size of area:	<u>N/A</u>	Manufacturer:	<u></u>
Pressure (in square feet):	<u></u>	Manufacturer:	<u></u>
Gravity (in GPM/square feet):	<u></u>	Manufacturer:	<u></u>

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Group: 1  
System: Brevard Water

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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	252	252
3/4"	Displacement	1.5		
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				255

**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:



**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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		17,354	1	17,353	18,555
February		19,578	5	19,573	17,306
March		23,581	5	23,576	18,501
April		31,760	22	31,738	24,451
May		27,903	3	27,901	32,162
June		20,933	25	20,908	26,120
July		21,527	24	21,503	17,133
August		21,453	3	21,451	19,643
September		24,316	88	24,228	20,207
October		23,689	117	23,572	23,138
November		23,619	13	23,606	19,414
December		21,755	20	21,735	21,392
Total for Year	0	277,468	325	277,144	258,022

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
_____	_____	_____	_____
_____	_____	_____	_____

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Group: \_\_\_\_\_  
System: 1  
Harbor Water

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Harbor Water System - Lake

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>2,100,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>WELL HEAD</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>CHLORINATION</u>
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: _____
<b>FILTRATION</b>	
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  
Harbor Water

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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	833	833
3/4"	Displacement	1.5	3	5
1"	Displacement	2.5	7	18
1 1/2"	Displacement or Turbine	5.0	7	35
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				960

**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.

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.

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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		320	1	319	314
February		297	0	297	300
March		361	3	359	317
April		468	128	339	309
May		1,691	3	1,688	444
June		1,668	3	1,664	1,373
July		491	3	487	1,986
August		375	0	375	458
September		418	20	398	342
October		420	3	417	391
November		379	0	379	443
December		352	0	352	365
Total for Year	0	7,238	164	7,075	7,042

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	576,000		DEEP WELL
WELL #2	547,200		DEEP WELL

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Group: \_\_\_\_\_  
 System: Jumper Creek Water

YEAR OF REPORT  
December 31, 2025

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>	
<b>LIME TREATMENT</b>		
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer: _____
<b>FILTRATION</b>		
Type and size of area:	<u>N/A</u>	
Pressure (in square feet):	_____	Manufacturer: _____
Gravity (in GPM/square feet):	_____	Manufacturer: _____

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Group: \_\_\_\_\_  
System: 1  
Jumper Creek Water

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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	69	69
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>69</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.

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. 69

2. Maximum number of ERCs \* which can be served. 69

3. Present system connection capacity (in ERCs \*) using existing lines. 69

4. Future connection capacity (in ERCs \*) upon service area buildout. 69

5. Estimated annual increase in ERCs \*. 2

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

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

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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		947	0	947	1
February		1,024	0	1,024	3
March		1,383	0	1,383	78
April		1,808	43	1,765	208
May		1,578	0	1,578	3
June		1,146	0	1,146	6
July		1,505	1	1,504	8
August		1,409	0	1,409	183
September		1,342	0	1,342	22
October		1,068	105	963	25
November		1,082	15	1,067	3
December		929	1	928	25
Total for Year	0	15,222	165	15,056	563

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
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

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Group: \_\_\_\_\_  
System: Lake Idlewild Water

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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>	
<b>LIME TREATMENT</b>		
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer: _____
<b>FILTRATION</b>		
Type and size of area:	<u>N/A</u>	
Pressure (in square feet):	_____	Manufacturer: _____
Gravity (in GPM/square feet):	_____	Manufacturer: _____

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Group:  
System:

1  
Lake Idlewild Water

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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				76

**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.

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. 76

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?  
If so, how much capacity is required? No  
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.

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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		715	14	701	626
February		646	0	646	669
March		715	0	715	726
April		692	3	689	752
May		715	10	705	758
June		842	8	835	843
July		771	82	689	489
August		844	179	665	641
September		771	133	638	575
October		790	139	651	554
November		889	107	782	586
December		944	216	728	629
Total for Year	0	9,333	889	8,444	7,848

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

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Group: \_\_\_\_\_  
 System: 1  
Lakeside Water

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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>
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u> Manufacturer: _____
<b>FILTRATION</b>	
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  
Lakeside Water

UTILITY NAME: Florida Community Water Systems, Inc.

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				<u>242</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.

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?  
If so, how much capacity is required? YES  
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 with 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.

1355481

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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		487	25	462	390
February		560	25	535	405
March		592	25	567	444
April		666	55	611	495
May		528	3	526	433
June		424	3	421	360
July		490	31	459	351
August		490	3	487	449
September		474	9	465	452
October		664	14	650	416
November		368	3	365	351
December		407	9	398	373
Total for Year	0	6,149	203	5,946	4,919

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

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Group: 1  
 System: Pine Harbour Water

YEAR OF REPORT  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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</u>	<u>AERATION</u>
<b>LIME TREATMENT</b>		
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer: _____
<b>FILTRATION</b>		
Type and size of area:	<u>N/A</u>	
Pressure (in square feet):	_____	Manufacturer: _____
Gravity (in GPM/square feet):	_____	Manufacturer: _____

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Group: \_\_\_\_\_  
System: Pine Harbour Water

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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				<u>68</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:

UTILITY NAME: Florida Community Water Systems, Inc.

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.

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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		1,207	3	1,205	1,056
February		1,469	8	1,462	1,070
March		1,693	38	1,655	1,114
April		2,071	108	1,963	1,245
May		1,927	15	1,913	1,875
June		1,404	13	1,392	1,285
July		1,475	10	1,465	1,448
August		1,450	153	1,298	977
September		1,402	6	1,396	1,169
October		1,319	14	1,305	1,329
November		1,239	3	1,236	1,208
December		1,181	9	1,172	839
Total for Year	0	17,837	376	17,460	14,615

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
_____	_____	_____	_____
_____	_____	_____	_____

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Group: \_\_\_\_\_  
System: 1  
Raintree Water

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

SYSTEM NAME / COUNTY : Raintree / Lake

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>130,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>WELL HEAD</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>CHLORINATION</u>
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u> Manufacturer: _____
<b>FILTRATION</b>	
Type and size of area:	<u>N/A</u>
Pressure (in square feet):	_____      Manufacturer: _____
Gravity (in GPM/square feet):	_____      Manufacturer: _____

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Group: \_\_\_\_\_  
System: 1  
Raintree Water

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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				118

**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.

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?  
If so, how much capacity is required? NO  
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.

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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		302	74	228	225
February		229	52	177	250
March		261	77	184	199
April		335	78	257	226
May		295	69	225	228
June		435	124	311	217
July		441	195	246	224
August		508	117	391	346
September		383	52	331	347
October		421	85	336	216
November		337	51	286	224
December		334	48	286	253
Total for Year	0	4,280	1,023	3,257	2,955

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.

<b>YEAR OF REPORT</b> December 31, 2025
--

SYSTEM NAME / COUNTY : The Woods / Sumter

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

<b>Permitted Capacity of Plant (GPD):</b>	<u>63,500</u>
<b>Location of measurement of capacity (i.e. Wellhead, Storage Tank):</b>	<u>WELL HEAD</u>
<b>Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):</b>	<u>CHLORINATION      Iron Filtration      Aeration</u>
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: _____
<b>FILTRATION</b>	
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  
The Woods Water

UTILITY NAME: Florida Community Water Systems, Inc.

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

ERC Calculation:

UTILITY NAME: Florida Community Water Systems, Inc.

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?  
If so, how much capacity is required? NO  
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

Utility Name Florida Community Water Systems, Inc.  
Date of Report 12/31/2025  
System/County Uniform Consolidated Systems / Lake, Sumter

**WASTEWATER  
OPERATION  
SECTION**

UTILITY NAME: Florida Community Water Systems, Inc.

**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>
Harbor Water & Wastewater Systems - Lake	565-S	1
Jumper Creek Water & Wastewater Systems - Sumter	507-S	1
Lakeside Water & Wastewater Systems - Lake	494-S	1
The Woods Water & Wastewater Systems - Sumter	441-S	1
Merritt Island Wastewater System - Brevard	137-S	2

UTILITY NAME: Florida Community Water Systems, Inc.

<b>YEAR OF REPORT</b> December 31, 2025
--

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)	\$ 1,149,782
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	604,407
110	Accumulated Amortization	F-8	1,932
271	Contributions in Aid of Construction	S-7	814,621
252	Advances for Construction	F-20	
Subtotal			\$ (271,179)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 289,741
Subtotal			\$ 18,562
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	(176,087)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	132,671
	Working Capital Allowance (3)		25,413
	Other (Specify):		
WASTEWATER RATE BASE			\$ 559
WASTEWATER OPERATING INCOME		S-3	\$ 35,843
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			6409.33%

- 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.

<b>YEAR OF REPORT</b> December 31, 2025
--

UTILITY NAME: Florida Community Water Systems, Inc.

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

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 259,476
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 259,476
401	Operating Expenses	S-10(a)	\$ 203,305
403	Depreciation Expense	S-6(a)	37,323
	Less: Amortization of CIAC	S-8(a)	30,606
Net Depreciation Expense			\$ 6,717
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	112
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		11,676
408.11	Property Taxes		1,823
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 13,499
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			\$ 223,633
Utility Operating Income			\$ 35,843
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			\$ 35,843

YEAR OF REPORT  
December 31, 2025

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	74,208	1,500		75,708
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	101,382			101,382
361	Collection Sewers - Gravity	199,316	7,491		206,807
362	Special Collecting Structures	54,709			54,709
363	Services to Customers	15,323	9,137		24,460
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	101,461	(391)	(1,077)	102,147
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	303,130	136,620		439,750
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		\$ 994,348	\$ 154,357	\$ (1,077)	\$ 1,149,782

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

S-4(a)  
GROUP   1

**YEAR OF REPORT**  
December 31, 2025

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 (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	.7 GENERAL PLANT (k)
351	Organization	\$ 3,866						
352	Franchises	427						
353	Land and Land Rights				26,222			
354	Structures and Improvements				75,708			
355	Power Generation Equipment				0			
360	Collector Sewers - Force		101,382					
361	Collection Sewers - Gravity		206,807					
362	Special Collecting Structures		54,709					
363	Services to Customers		24,460					
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			102,147				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				439,750			
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	\$ 394,403	\$ 118,147	\$ 628,612	\$ 0	\$ 0	\$ 4,327

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

<b>YEAR OF REPORT</b>
December 31, 2025

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.

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO.	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCURALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
354	Structures and Improvements	\$ 38,199	\$ 2,340		\$ 2,340
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	38,108	3,379		3,379
361	Collection Sewers - Gravity	89,048	4,563		4,563
362	Special Collecting Structures	25,773	1,368		1,368
363	Services to Customers	6,437	555		555
364	Flow Measuring Devices	653	689		689
365	Flow Measuring Installations	2,758	95		95
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	9,173	533		533
371	Pumping Equipment	39,147	6,819		6,819
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	226,385	16,875		16,875
381	Plant Sewers	702	24		24
382	Outfall Sewer Lines	0	0		0
389	Other Plant Miscellaneous Equipment	85,296	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		\$ 566,007	\$ 37,323	\$ 0	\$ 37,323

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

UTILITY NAME: Florida Community Water Systems, Inc.

YEAR OF REPORT  
December 31, 2025

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 (e+f-j) (k)
354	Structures and Improvements	\$	\$	\$	\$	\$ 40,540
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	41,488
361	Collection Sewers - Gravity				0	93,611
362	Special Collecting Structures				0	27,141
363	Services to Customers				0	6,992
364	Flow Measuring Devices				0	1,342
365	Flow Measuring Installations				0	2,853
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	9,707
371	Pumping Equipment	(1,077)			(1,077)	47,042
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment				0	243,260
381	Plant Sewers				0	726
382	Outfall Sewer Lines				0	0
389	Other Plant Miscellaneous Equipment				0	85,379
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						\$ 604,407
						\$ (1,077)
						\$ 0
						\$ 0

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

GROUP 1



**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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	1	\$ 131	\$ 131
Main Extension		480	0
Plant Capacity		1,300	0
Service Installation		2,000	0
			0
			0
			0
			0
Total Credits			\$ <u>131</u>

**ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 259,135
Debits during the year:	
Accruals charged to Account 272	\$ 30,606
Other debits (specify) :	
Total debits	\$ 30,606
Credits during the year (specify) :	
	\$
Total credits	\$ 0
Balance end of year	\$ <u>289,741</u>

GROUP \_\_\_\_\_



**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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)
<b>WASTEWATER SALES</b>				
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	407	241,579
522.2	Commercial Revenues	5	8	17,897
522.3	Industrial Revenues	_____	_____	_____
522.4	Revenues From Public Authorities	_____	_____	_____
522.5	Multiple Family Dwelling Revenues	_____	_____	_____
522	Total Measured Revenues	390	415	\$ 259,476
523	Revenues From Public Authorities	_____	_____	_____
524	Revenues From Other Systems	_____	_____	_____
525	Interdepartmental Revenues	_____	_____	_____
Total Wastewater Sales		390	415	\$ 259,476
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)	_____	_____	\$ _____
531	Sale of Sludge	_____	_____	_____
532	Forfeited Discounts	_____	_____	_____
534	Rents From Wastewater Property	_____	_____	_____
535	Interdepartmental Rents	_____	_____	_____
536	Other Wastewater Revenues	_____	_____	_____
Total Other Wastewater Revenues				\$ 0

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

GROUP \_\_\_\_\_

UTILITY NAME: Florida Community Water Systems, Inc.

<b>YEAR OF REPORT</b> December 31, 2025
--

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>259,476</u>

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

**YEAR OF REPORT**  
December 31, 2025

**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	12,002						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0					11,793	
711	Sludge Removal Expense	11,793					20,158	
715	Purchased Power	20,158					7,599	
716	Fuel for Power Production	0						
718	Chemicals	7,599						
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	165						
733	Contractual Services - Legal	39						
734	Contractual Services - Mgt. Fees	0						
735	Contractual Services - Testing	0						
736	Contractual Services - Other	136,680	6,087	6,950	3,475		69,398	14,624
740	Rental of Building/Real Property	3,287					3,287	
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	4,095						
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	5,175						
775	Miscellaneous Expenses	2,311						
<b>Total Wastewater Utility Expenses</b>		<b>\$ 203,305</b>	<b>\$ 6,087</b>	<b>\$ 6,950</b>	<b>\$ 3,475</b>	<b>\$ 0</b>	<b>\$ 112,235</b>	<b>\$ 14,624</b>

S-10(a)  
GROUP \_\_\_\_\_

**YEAR OF REPORT**  
December 31, 2025

**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)	.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		12,002				
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		165				
733	Contractual Services - Legal		39				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other	7,781	28,365				
740	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability		4,095				
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	5,175					
775	Miscellaneous Expenses		2,311				
Total Wastewater Utility Expenses		\$ 12,956	\$ 46,978	\$ 0	\$ 0	\$ 0	\$ 0

S-10(b)  
GROUP

UTILITY NAME: Florida Community Water Systems, Inc.

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		1.0		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:
------------------

<b>YEAR OF REPORT</b> 12/31/202
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UTILITY NAME: Florida Community Water Systems, Inc.

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	13,367		
Total Gallons of Wastewater Treated	4,879,000		
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: Harbor Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2025

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 62
2. Maximum number of ERCs\* which can be served 62
3. Present system connection capacity (in ERCs\*) using existing lines 62
4. Future connection capacity (in ERCs\*) upon service area buildout 62
5. Estimated annual increase in ERCs\* 0
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
Replacement of Wastewater Treatment Plant
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A - none
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? N/A no reuse  
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 # FLA010608

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

UTILITY NAME: Florida Community Water Systems, Inc.

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	74	74
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				74

**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:

<b>YEAR OF REPORT</b> December 31, 2025
--

UTILITY NAME: Florida Community Water Systems, Inc.

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	5,099		
Total Gallons of Wastewater Treated	1,861,000		
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.

UTILITY NAME: Florida Community Water Systems, Inc.

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>74</u>
2. Maximum number of ERCs* which can be served	<u>74</u>
3. Present system connection capacity (in ERCs*) using existing lines	<u>74</u>
4. Future connection capacity (in ERCs*) upon service area buildout	<u>74</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?	<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.	<u></u>
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>FLA336963</u>

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

**YEAR OF REPORT**  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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	226	226
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				226

**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.

<b>YEAR OF REPORT</b> December 31, 2025
--

SYSTEM NAME / COUNTY : Lakeside / 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	Mack		
Type (2)	Ext. Aeration		
Hydraulic Capacity	40,000 gpd		
Average Daily Flow	11,844		
Total Gallons of Wastewater Treated	4,323,000		
Method of Effluent Disposal	Spray Fields		

(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: 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>226</u>
2. Maximum number of ERCs* which can be served	<u>244</u>
3. Present system connection capacity (in ERCs*) using existing lines	<u>226</u>
4. Future connection capacity (in ERCs*) upon service area buildout	<u>470</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>Increase capacity of wwtp for developer/growth. Replace spray fields with rapid infiltration.</u> <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?	<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>	
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.	<u></u>
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>FLA 01052</u>

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

UTILITY NAME: Florida Community Water Systems, Inc.

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		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				50

**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, 2025

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	9,288		
Total Gallons of Wastewater Treated	3,390,000		
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: 1  
System: The Woods Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2025

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>50</u>
2. Maximum number of ERCs* which can be served	<u>55</u>
3. Present system connection capacity (in ERCs*) using existing lines	<u>50</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.

**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 &amp; Wastewater Systems - Lake</u>	<u>565-S</u>	<u>1</u>
<u>Jumper Creek Water &amp; Wastewater Systems - Sumter</u>	<u>507-S</u>	<u>1</u>
<u>Lakeside Water &amp; Wastewater Systems - Lake</u>	<u>494-S</u>	<u>1</u>
<u>The Woods Water &amp; Wastewater Systems - Sumter</u>	<u>441-S</u>	<u>1</u>
<u>Merritt Island Wastewater - Brevard</u>	<u>137-S</u>	<u>2</u>

UTILITY NAME: Florida Community Water Systems, Inc.

<b>YEAR OF REPORT</b> December 31, 2025
--

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)	\$ 845,501
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	201,714
110	Accumulated Amortization	F-8	
271	Contributions in Aid of Construction	S-7	23,500
252	Advances for Construction	F-20	
Subtotal			\$ 620,287
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 23,500
Subtotal			\$ 643,787
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	(175)
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	208
	Working Capital Allowance (3)		11,984
	Other (Specify):		
WASTEWATER RATE BASE			\$ 655,804
WASTEWATER OPERATING INCOME		S-3	\$ 16,996
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			2.59%

- 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.

<b>YEAR OF REPORT</b> December 31, 2025
--

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)	\$ 144,796
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 144,796
401	Operating Expenses	S-10(a)	\$ 95,875
403	Depreciation Expense	S-6(a)	20,200
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 20,200
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		6,516
408.11	Property Taxes		3,674
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 10,190
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			\$ 127,800
Utility Operating Income			\$ 16,996
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			\$ 16,996

S-3

Group: 2  
System: Merritt Island Wastewater

**YEAR OF REPORT**  
December 31, 2025

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	1,980		37,568
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	79,236	6,943		86,179
361	Collection Sewers - Gravity	200,601	270,008		470,608
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	6,021	(4,090)	21,130
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	115,609	3,953		119,562
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		\$ 560,687	\$ 288,904	\$ (4,090)	\$ 845,501

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, 2025

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				37,568			
355	Power Generation Equipment				0			
360	Collection Sewers - Force		86,179					
361	Collection Sewers - Gravity		470,608					
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			21,130				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				119,562			
381	Plant Sewers				0			
382	Outfall Sewer Lines				0			
389	Other Plant Miscellaneous Equipment				1,789			
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
	<b>Total Wastewater Plant</b>	\$ 0	\$ 563,352	\$ 34,196	\$ 189,399	\$ 0	\$ 0	\$ 58,554

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

Group: S-4(b)  
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.

YEAR OF REPORT  
December 31, 2025

UTILITY NAME: Florida Community Water Systems, Inc.

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	\$ 32,064	1,321		\$ 1,321
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	49,168	3,010		3,010
361	Collection Sewers - Gravity	0	6,446		6,446
362	Special Collecting Structures	0			0
363	Services to Customers	880	75		75
364	Flow Measuring Devices	3,500	0		0
365	Flow Measuring Installations	90	12		12
366	Reuse Services	0	0		0
367	Reuse Meters and Meter Installations	0	0		0
370	Receiving Wells	13,066	0		0
371	Pumping Equipment	2,320	1,384		1,384
374	Reuse Distribution Reservoirs	0	0		0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	24,169	7,951		7,951
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	1,793	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		\$ 185,603	\$ 20,200	\$ 0	\$ 20,200

\* 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, 2025

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-i+h) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements					\$ 33,385
355	Power Generation Equipment					0
360	Collection Sewers - Force					52,178
361	Collection Sewers - Gravity					6,446
362	Special Collecting Structures					0
363	Services to Customers					955
364	Flow Measuring Devices					3,500
365	Flow Measuring Installations					102
366	Reuse Services					0
367	Reuse Meters and Meter Installations					0
370	Receiving Wells					13,066
371	Pumping Equipment	(4,090)			(4,090)	(386)
374	Reuse Distribution Reservoirs					0
375	Reuse Transmission/Distribution Sys.					0
380	Treatment and Disposal Equipment					32,120
381	Plant Sewers					0
382	Outfall Sewer Lines					0
389	Other Plant Miscellaneous Equipment					1,794
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 Depreciable Wastewater Plant in Service						\$ 201,714
						\$ (4,090)
						\$ 0

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

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



UTILITY NAME: Florida Community Water Systems, Inc.

**YEAR OF REPORT**  
December 31, 2025

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			\$ <u>0</u>

**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	\$ <u>23,500</u>

S-8(a)

Group: \_\_\_\_\_  
System: 2  
          Merritt Island Wastewater



UTILITY NAME: Florida Community Water Systems, Inc.

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)
<b>WASTEWATER SALES</b>				
	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	144,796
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	\$ _____ 144,796
523	Revenues From Public Authorities			_____
524	Revenues From Other Systems			_____
525	Interdepartmental Revenues			_____
Total Wastewater Sales		<u>145</u>	<u>145</u>	\$ _____ <u>144,796</u>
<b>OTHER WASTEWATER REVENUES</b>				
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.

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>144,796</u>

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

S-9(b)

Group: \_\_\_\_\_  
System: Merritt Island Wastewater

**YEAR OF REPORT**  
December 31, 2025

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	6,889						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	6,615					6,615	
715	Purchased Power	16,142					16,142	
716	Fuel for Power Production	0						
718	Chemicals	3,085					3,085	
720	Materials and Supplies	0						
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	128						
733	Contractual Services - Legal	0						
734	Contractual Services - Mgt. Fees	0						
735	Contractual Services - Testing	57,117	2,544	2,904	1,452		29,000	6,111
736	Contractual Services - Other	0						
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	0						
767	Regulatory Commission Exp -Other	0						
770	Bad Debt Expense	0						
775	Miscellaneous Expenses	5,898						
<b>Total Wastewater Utility Expenses</b>		<b>\$ 95,875</b>	<b>\$ 2,544</b>	<b>\$ 2,904</b>	<b>\$ 1,452</b>	<b>\$ 0</b>	<b>\$ 54,842</b>	<b>\$ 6,111</b>

**YEAR OF REPORT**  
December 31, 2025

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

**SYSTEM NAME / COUNTY :** Merritt Island / Brevard

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$		\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders		6,889				
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		128				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other	3,251	11,853				
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						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses		5,898				
	<b>Total Wastewater Utility Expenses</b>	\$ 3,251	\$ 24,769	\$ 0	\$ 0	\$ 0	\$ 0

S-10(b)

2

Group: Merritt Island Wastewater  
System:

UTILITY NAME: Florida Community Water Systems, Inc.

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				265

**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.

SYSTEM NAME / COUNTY : Merritt Island / Brevard

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.07 mgd		
Basis of Permit Capacity (1)	DEP		
Manufacturer	Marloff		
Type (2)	Ext. Aeration		
Hydraulic Capacity	0.07 mgd		
Average Daily Flow	69,279		
Total Gallons of Wastewater Treated	25,287,000		
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: 2  
System: Merritt Island Wastewater

UTILITY NAME: Florida Community Water Systems, Inc.

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.