

CLASS "C"
WATER AND/OR WASTEWATER UTILITIES
(Gross Revenue of Less Than \$200,000 Each)

ANNUAL REPORT

OF
CONSOLIDATED WATER WORKS, INC
P.O. Box 786 , Ponchatoula, LA 70454

Exact Legal Name of Respondent

693-W

Certificate Number(s)

Submitted To The

PUBLIC SERVICE COMMISSION

FOR THE
YEAR ENDED DECEMBER 31, 2025

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission
Division of Economic Regulation
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

GENERAL DEFINITIONS

ADVANCES FOR CONSTRUCTION - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

AMORTIZATION - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC) - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

CONSTRUCTION WORK IN PROGRESS (CWIP) - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

DEPRECIATION - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

EFFLUENT REUSE - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER) - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER) - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

GUARANTEED REVENUE CHARGE - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

LONG TERM DEBT - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

PROPRIETARY CAPITAL (For proprietorships and partnerships only) - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

RETAINED EARNINGS - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

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FINANCIAL SECTION

REPORT OF

CONSOLIDATED WATER WORKS, INC. ("CWW, INC.")

(EXACT NAME OF UTILITY)

P.O. Box 786 Ponchatoula, LA 70454	1630 6th St. S. Jax Bch, FL 32250	DUVAL
Mailing Address	Street Address	County

Telephone Number 386-752-6729 Date Utility First Organized 1973

Fax Number _____ E-mail Address _____

Sunshine State One-Call of Florida, Inc. Member No. _____

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

_____ Sub Chapter S Corporation 1120 Corporation Partnership

Name, Address and phone where records are located: 1630 6th St. S., Jax Bch, FL 32250

Name of subdivisions where services are provided: SHADY OAKS, AZALEA PARK, 242 VILLAGE

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>SEAN ESPENSHIP</u>	<u>D/T/S</u>	<u>1630 6TH ST. S. JAX BCH, FL 32250</u>	<u>\$13,445</u>
Person who prepared this report: <u>SEAN ESPENSHIP</u>	<u>ATTORNEY/CPA</u>	<u>SAME AS ABOVE</u>	<u>\$13,445</u>
Officers and Managers: <u>JEFFREY ESPENSHIP</u> <u>SEAN ESPENSHIP</u> _____ _____	<u>D/P</u> <u>D/T/S</u> _____ _____	<u>2270 Tayside Crossing NW KENNESAW, GA 30152</u> <u>SAME AS ABOVE</u> _____ _____	<u>\$ _____</u> <u>\$ _____</u> <u>\$ _____</u> <u>\$ _____</u>

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
<u>JEFFREY ESPENSHIP</u>	<u>50%</u>	<u>SAME AS ABOVE</u>	<u>\$ 13,445</u>
<u>SEAN ESPENSHIP</u>	<u>50%</u>	<u>SAME AS ABOVE</u>	<u>\$ 13,445</u>
_____	_____	_____	<u>\$ _____</u>
_____	_____	_____	<u>\$ _____</u>
_____	_____	_____	<u>\$ _____</u>

UTILITY NAME: CWW, INC.

YEAR OF REPORT DECEMBER 31, 2025

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 127,545	\$ _____	\$ _____	\$ _____
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	_____
Total Gross Revenue_____		\$ 127,545	\$ _____	\$ _____	\$ _____
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 122,294	\$ _____	\$ _____	\$ _____
Depreciation Expense_____	F-5	_____	_____	_____	_____
CIAC Amortization Expense_____	F-8	_____	_____	_____	_____
Taxes Other Than Income_____	F-7	4,698	_____	_____	_____
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense_____		\$ 126,992	_____	_____	\$ _____
Net Operating Income (Loss)		\$ 553	\$ _____	\$ _____	\$ _____
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ 553	\$ _____	\$ _____	\$ _____

UTILITY NAME: CWW, INC.

YEAR OF REPORT DECEMBER 31, 2025

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ <u>141,775</u>	\$ <u>141,775</u>
Accumulated Depreciation and Amortization (108)_____	F-5,W-2,S-2	<u>141,775</u>	<u>141,775</u>
Net Utility Plant_____		\$ <u>-</u>	\$ <u>-</u>
Cash_____		<u>22,417</u>	<u>15,490</u>
Customer Accounts Receivable (141)_____			
Other Assets (Specify):_____			

Total Assets_____		\$ <u><u>22,417</u></u>	\$ <u><u>15,490</u></u>
Liabilities and Capital:			
Common Stock Issued (201)_____	F-6	<u>100</u>	<u>100</u>
Preferred Stock Issued (204)_____	F-6		
Other Paid in Capital (211)_____		<u>166,926</u>	<u>160,552</u>
Retained Earnings (215)_____	F-6	<u>(144,609)</u>	<u>(145,162)</u>
Proprietary Capital (Proprietary and partnership only) (218)_____	F-6		
Total Capital_____		\$ <u><u>22,417</u></u>	\$ <u><u>15,490</u></u>
Long Term Debt (224)_____	F-6	\$ _____	\$ _____
Accounts Payable (231)_____			
Notes Payable (232)_____			
Customer Deposits (235)_____			
Accrued Taxes (236)_____			
Other Liabilities (Specify)_____			

Advances for Construction_____			
Contributions in Aid of Construction - Net (271-272)_____	F-8		
Total Liabilities and Capital_____		\$ <u><u>22,417</u></u>	\$ <u><u>15,490</u></u>

UTILITY NAME CWW, INC.

YEAR OF REPORT DECEMBER 31, 2025

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>141,775</u>	\$ _____	\$ _____	\$ <u>141,775</u>
Construction WIP (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>141,775</u>	\$ _____	\$ _____	\$ <u>141,775</u>

ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>141,775</u>	\$ _____	\$ _____	\$ <u>141,775</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ _____	\$ _____	\$ _____	\$ _____
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>141,775</u>	\$ _____	\$ _____	\$ <u>141,775</u>

UTILITY NAME: CWW, INC.

YEAR OF REPORT	
DECEMBER 31,	2025

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	\$1.00	_____
Shares authorized _____	_____	_____
Shares issued and outstanding _____	100	_____
Total par value of stock issued _____	\$100	_____
Dividends declared per share for year _____	0	_____

RETAINED EARNINGS (215)

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ (145,162)
Changes during the year (Specify):		
NET INCOME _____	_____	553
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ (144,609)

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ _____

UTILITY NAME: CWW, INC.

YEAR OF REPORT DECEMBER 31, 2025

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	_____	_____	_____	_____
Regulatory assessment fee _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense _____	\$ _____	\$ _____	\$ _____	\$ _____

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
SEAN ESPENSHIP "In-Kind"	\$ 45,000	\$ _____	Legal/Financial/Mngt
JEFFREY ESPENSHIP "In-Kind"	\$ 45,000	\$ _____	Operations/Compliance/Mngt
Ark H2O	\$ 39,214	\$ _____	Systems Operator
HJ SOLUTIONS	\$ 4,590	\$ _____	Meter Reader
SHERRI BOYD	\$ 18,000	\$ _____	Billing/Admin
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: CWW, INC.

YEAR OF REPORT DECEMBER 31, 2025

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	_____	_____	_____
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	_____	_____	_____
6) Less Accumulated Amortization _____	_____	_____	_____
7) Net CIAC _____	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____		\$ <u>0</u>	\$ <u>0</u>
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ <u><u>0</u></u> \$ <u><u>0</u></u>

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Add Debits During Year: _____	_____	_____	_____
Deduct Credits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.) _____	\$ <u><u>0</u></u>	\$ _____	\$ <u><u>0</u></u>

**** COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR ****

UTILITY NAME CWW, INC.

YEAR OF REPORT DECEMBER 31, 2025

SCHEDULE "A"

SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [c x d] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ <u>0</u>	<u>100.00</u> %		<u>0.00</u> %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

Current Commission approved AFUDC rate:	_____ %
Commission Order Number approving AFUDC rate:	_____

**** COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR ****

UTILITY NAME CWW, INC.

YEAR OF REPORT DECEMBER 31, 2025

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(1) Explain below all adjustments made in Column (e):

N/A

**WATER
OPERATING
SECTION**

UTILITY NAME: CWW, INC.

YEAR OF REPORT DECEMBER 31, 2025

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization _____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises _____	_____	_____	_____	_____
303	Land and Land Rights _____	16,500	_____	_____	16,500
304	Structures and Improvements _____	19,750	_____	_____	19,750
305	Collecting and Impounding Reservoirs _____	_____	_____	_____	_____
306	Lake, River and Other Intakes _____	_____	_____	_____	_____
307	Wells and Springs _____	38,500	_____	_____	38,500
308	Infiltration Galleries and Tunnels _____	_____	_____	_____	_____
309	Supply Mains _____	_____	_____	_____	_____
310	Power Generation Equipment _____	_____	_____	_____	_____
311	Pumping Equipment _____	13,750	_____	_____	13,750
320	Water Treatment Equipment _____	4,268	_____	_____	4,268
330	Distribution Reservoirs and Standpipes _____	_____	_____	_____	_____
331	Transmission and Distribution Lines _____	30,257	_____	_____	30,257
333	Services _____	_____	_____	_____	_____
334	Meters and Meter Installations _____	18,750	_____	_____	18,750
335	Hydrants _____	_____	_____	_____	_____
336	Backflow Prevention Devices _____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment _____	_____	_____	_____	_____
340	Office Furniture and Equipment _____	_____	_____	_____	_____
341	Transportation Equipment _____	_____	_____	_____	_____
342	Stores Equipment _____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment _____	_____	_____	_____	_____
344	Laboratory Equipment _____	_____	_____	_____	_____
345	Power Operated Equipment _____	_____	_____	_____	_____
346	Communication Equipment _____	_____	_____	_____	_____
347	Miscellaneous Equipment _____	_____	_____	_____	_____
348	Other Tangible Plant _____	_____	_____	_____	_____
	Total Water Plant _____	\$ 141,775	\$ _____	\$ -	\$ 141,775

UTILITY NAME: CWW, INC.

YEAR OF REPORT	
DECEMBER 31,	2025

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements	19	1.2 %	S/L %	\$ 33,399	\$	\$	\$ 33,399
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	19	1.2 %	S/L %	39,133			39,133
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment	19	1.2 %	S/L %	13,529			13,529
320	Water Treatment Equipment	19	1.2 %	S/L %	2,626			2,626
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains	19	1.2 %	S/L %	33,088			33,088
333	Services		%	%				
334	Meter & Meter Installations	19	1.2 %	S/L %	20,000			20,000
335	Hydrants		%	%				
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment		%	%				
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 141,775	\$	\$ -	\$ 141,775 *

* This amount should tie to Sheet F-5.

UTILITY NAME: CWW, INC.

YEAR OF REPORT DECEMBER 31, 2025

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees_____	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	26,840
604	Employee Pensions and Benefits_____	_____
610	Purchased Water_____	_____
615	Purchased Power_____	4,618
616	Fuel for Power Production_____	_____
618	Chemicals_____	4,892
620	Materials and Supplies_____	39,214
630	Contractual Services:	
	Billing_____	20,500
	Professional_____	4,130
	Testing_____	21,132
	Other_____	_____
640	Rents_____	_____
650	Transportation Expense_____	968
655	Insurance Expense_____	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
670	Bad Debt Expense_____	_____
675	Miscellaneous Expenses_____	_____
	Total Water Operation And Maintenance Expense_____	\$ 122,294 *

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	235	225	225
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
General Service					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____	_____
Total			235	225	225

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: CWW, INC.

YEAR OF REPORT DECEMBER 31, 2025

SYSTEM NAME: "ALL"

WELLS AND WELL PUMPS

(a)	(b) SO	(c) AP	(d) 242	(e)
Year Constructed _____	<u>1971</u>	<u>1974</u>	<u>1984</u>	_____
Types of Well Construction and Casing _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	<u>210'</u>	<u>140'</u>	<u>140'</u>	_____
Diameters of Wells _____	<u>6"</u>	<u>6"</u>	<u>4"</u>	_____
Pump - GPM _____	_____	_____	_____	_____
Motor - HP _____	<u>5 & 10</u>	<u>5 & 10</u>	<u>5</u>	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	<u>125,000</u>	<u>125,000</u>	<u>64,800</u>	_____
Auxiliary Power _____	_____	_____	_____	_____

* Submersible, centrifugal

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	<u>STEEL</u>	<u>STEEL</u>	<u>STEEL</u>	_____
Capacity of Tank _____	<u>1500/2000</u>	<u>1500/2000</u>	<u>1500/2000</u>	_____
Ground or Elevated _____	_____	_____	_____	_____

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
<u>Motors</u>				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
<u>Pumps</u>				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Capacity in GPM _____	_____	_____	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____

UTILITY NAME: CWW, INC.

YEAR OF REPORT DECEMBER 31, 2025

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)				
Permitted Gals. per day ___	<u>115,200</u>	<u>115,200</u>	<u>64,800</u>	<u> </u>
Type of Source _____	<u>WELL</u>	<u>WELL</u>	<u>WELL</u>	<u> </u>

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:				
Type _____	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Make _____	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Permitted Capacity (GPD)_	<u> </u>	<u> </u>	<u> </u>	<u> </u>
High service pumping	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Gallons per minute ___	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Reverse Osmosis _____	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Lime Treatment	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Unit Rating _____	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Filtration	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Pressure Sq. Ft. _____	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Gravity GPD/Sq.Ft. ___	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Disinfection	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Chlorinator _____	<u> X </u>	<u> X </u>	<u> X </u>	<u> </u>
Ozone _____	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Other _____	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Auxiliary Power _____	<u> </u>	<u> </u>	<u> </u>	<u> </u>

UTILITY NAME: CWW, INC.

SYSTEM NAME: "ALL"

YEAR OF REPORT
DECEMBER 31, 2025

GENERAL WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. _____

Number of ERCs * which can be served. _____

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

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

5. Estimated annual increase in ERCs *. _____

6. Is the utility required to have fire flow capacity? _____

If so, how much capacity is required? _____

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? _____

10. If the present system does not meet the requirements of DEP rules, submit the following:

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 # _____

12. Water Management District Consumptive Use Permit # _____

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

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

* An ERC is determined based on 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 residents (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).

CERTIFICATION OF ANNUAL REPORT

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

- | | | | |
|--|--------------------------------|----|--|
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<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 financial statement of the utility. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

Items Certified

1. <input type="checkbox"/>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>	_____*
				(signature of chief executive officer of the utility)

Date: _____

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	_____*
				<i>/s/ Sean A. Espenship</i> (signature of chief financial officer of the utility)

Date: 1-Apr-26

* 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.

Regulatory Assessment Fee Revenue
Water Operations
Class C

Consolidated Waterworks, Inc.

For the Period January 1, 2025 through December 31, 2025

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	*Difference (b) - (c)
Gross Revenue:			
Residential	\$ 127,545	\$ 79,561	\$ 47,984
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
Total Water Operating Revenue	\$ 127,545	\$ 79,561	\$ 47,984
LESS: Expense for Purchased Water from FPSC-Regulated Utility			
Net Water Operating Revenues	\$ 127,545	\$ 79,561	\$ 47,984

*Explanation for Difference:

1. Meter rentals (not subject to RAF);
2. Disconnect/reconnect fees (not subject to RAF);
3. Line break costs attributed to property owners (not subject to RAF);
4. Returned check fees (not subject to RAF);
5. Collected taxes erroneously included in income.
6. The Annual Report represents the entire year of 2025.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).