

ORIGINAL

CLASS "C"
WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

St. Johns River Estates Utilities , LLC
Exact Legal Name of Respondent

542-W and 470-S
Certificate Number(s)

Submitted To The

STATE OF FLORIDA

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2022 OCT 26 PM 3:08
DIVISION OF
REGULATORY & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2021

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 the 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". (Rule 25-30.116, Florida Administrative Code)

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

St. Johns River Estates Utilities , LLC
(EXACT NAME OF UTILITY)

15 Shaker Rd. Gray, Maine 04039	100 Bayou Drive Satsuma, FL 32189	Putnam
Mailing Address	Street Address	County

Telephone Number (207) 274 6660 Date Utility First Organized 8/16/2018

Fax Number (207) 772-0481 E-mail Address rjohnson@jqicos.com

Sunshine State One-Call of Florida, Inc. Member No. BB1314

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

Individual Sub Chapter S Corporation LLC Partnership

Name, Address and Phone where records are located: Robert Johnson 15 Shaker Rd.
Gray, Maine 04039 (207) 772 -0548

Name of subdivisions where services are provided: Bayou Club/St Johns River Club

CONTACTS

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Robert Johnson</u>	<u>CFO</u>	<u>Same as above</u>	
Person who prepared this report: <u>Robert Johnson</u>	<u>CFO</u>	<u>Same as above</u>	
Officers and Managers: <u>Anthony Fratianne</u>	<u>Managing Member</u>	<u>Same as above</u>	\$ <u>None</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

Report every corporation or person owning or holding directly or indirectly ## the reporting utility:

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
<u>American Retirement Communities</u>	<u>100%</u>	<u>15 Shaker Rd</u> <u>Gray Me. 04039</u>	\$ <u>0</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT	
DECEMBER 31,	2021

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ <u>-16,573</u>	\$ <u>-20,402</u>	\$ _____	\$ <u>-36,975</u>
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (specify.) _____		_____	_____	_____	<u>0</u>
Total Gross Revenue _____		\$ <u>-16,573</u>	\$ <u>-20,402</u>	\$ <u>0</u>	\$ <u>-36,975</u>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ <u>13,576</u>	\$ <u>18,189</u>	\$ <u>0</u>	\$ <u>31,765</u>
Depreciation Expense _____	F-5	<u>945</u>	<u>434</u>	<u>0</u>	<u>1,379</u>
CIAC Amortization Expense _____	F-8	(<u>267</u>)	(<u>381</u>)	<u>0</u>	(<u>648</u>)
Taxes Other Than Income _____	F-7	<u>1,882</u>	<u>2,640</u>	<u>0</u>	<u>4,522</u>
Income Taxes _____	F-7	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Expense		\$ <u>16,137</u>	<u>20,882</u>	<u>0</u>	\$ <u>37,018</u>
Net Operating Income (Loss)		\$ <u>-437</u>	\$ <u>480</u>	\$ <u>0</u>	\$ <u>43</u>
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ <u>0</u>
Interest Expense _____		_____	_____	_____	<u>0</u>
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ <u>-437</u>	\$ <u>480</u>	\$ <u>0</u>	\$ <u>43</u>

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2021

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>224,956</u>	\$ <u>224,956</u>
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	(<u>208,992</u>)	(<u>207,613</u>)
Net Utility Plant _____		\$ <u>15,964</u>	\$ <u>17,343</u>
Cash _____		<u>1,103</u>	<u>152</u>
Customer Accounts Receivable (141) _____		_____	_____
Other Assets (Specify): _____		_____	_____
_____		(_____)	(_____)
_____		_____	_____
Total Assets _____		\$ <u>17,066</u>	\$ <u>17,495</u>
Liabilities and Capital:			
Common Stock Issued (201) _____	F-6	<u>0</u>	<u>0</u>
Preferred Stock Issued (204) _____	F-6	<u>0</u>	<u>0</u>
Other Paid in Capital (211) _____		<u>0</u>	<u>0</u>
Retained Earnings (215) _____	F-6	<u>5,252</u>	<u>5,209</u>
Proprietary Capital (Proprietary and Partnership only) (218) _____	F-6	_____	_____
Total Capital _____		\$ <u>5,252</u>	\$ <u>5,209</u>
Long Term Debt (224) _____	F-6	\$ _____	_____
Accounts Payable (231) _____		_____	_____
Notes Payable (232) _____		_____	_____
Customer Deposits (235) _____		_____	_____
Accrued Taxes (236) _____		<u>(7,031)</u>	<u>(5,391)</u>
Other Liabilities (Specify) - Inter Company transfers _____		<u>(6,560)</u>	<u>(7,938)</u>
_____		_____	_____
Advances for Construction _____		_____	_____
Contributions in Aid of Construction - Net (271-272) _____	F-8	<u>(8,727)</u>	<u>(9,375)</u>
Total Liabilities and Capital _____		\$ <u>(17,066)</u>	\$ <u>(17,495)</u>

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2021

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>85,030</u>	\$ <u>128,985</u>	\$ _____	\$ <u>214,015</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____ 0
Other (Specify) _____	_____	_____	_____	_____
Land	<u>1,103</u>	<u>9,838</u>	_____	<u>10,941</u>
Total Utility Plant _____	\$ <u>86,133</u>	\$ <u>138,823</u>	\$ _____	\$ <u>224,956</u>

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

Account 108	Water	Wastewater	Other than Reporting Systems	Total
Balance First of Year _____	\$ <u>81,667</u>	\$ <u>125,946</u>	\$ _____	\$ <u>207,613</u>
<u>Add Credits During Year:</u>				
Accruals charged to Depreciation account _____	\$ <u>945</u>	\$ <u>434</u>	\$ _____	\$ <u>1,379</u>
Salvage _____	_____	_____	_____	_____ 0
Other Credits (specify) _____	_____	_____	_____	_____ 0
<u>Total Credits _____</u>	<u>\$ 945</u>	<u>\$ 434</u>	<u>\$ 0</u>	<u>\$ 1,379</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ _____ 0
Cost of removal _____	_____	_____	_____	_____ 0
Other debits (specify) _____	_____	_____	_____	_____ 0
<u>Total Debits _____</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Balance End of Year _____	\$ <u>82,612</u>	\$ <u>126,380</u>	\$ _____ 0	\$ <u>208,992</u>

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT	
DECEMBER 31,	2021

CAPITAL STOCK (201 - 204)

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

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ 5,209
Changes during the year (Specify):		
Net Income (Loss) _____	_____	43
_____	0	_____
_____	0	_____
Balance end of year _____	\$ 0	\$ 5,252

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ 0	\$ 0

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 _____			\$ 0

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT	
DECEMBER 31,	2021

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 _____	1,882	2,640	_____	4,522
Regulatory assessment fee _____	_____	_____	_____	0
Other (Specify) _____	_____	_____	_____	_____
Licenses/permits _____	_____	_____	_____	0
Total Tax Expense _____	\$ 1,882	\$ 2,640	\$ 0	\$ 4,522

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

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2021

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ 31,205	34,285	\$ 65,490
2) Add credits during year _____	\$ _____	_____	\$ 0
3) Total _____	31,205	34,285	65,490
4) Deduct charges during the year _____	(_____)	(_____)	(0)
5) Balance end of year _____	31,205	34,285	65,490
6) Less Accumulated Amortization _____	(27,363)	(29,400)	(56,763)
7) Net CIAC _____	\$ 3,842	\$ 4,885	\$ 8,727

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 _____	_____	_____	\$ 0	\$ 0
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		
Main Extension	0	\$ 0	\$ 0	\$ 0
Main Extension	0	0	0	0
Main Extension	0	0	0	0
_____	_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ 0	\$ 0

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ 27,096	29,019	\$ 56,115
Add Debits During Year: _____	267	381	648
Deduct Credits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ 27,363	\$ 29,400	\$ 56,763

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

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2021

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	_____	_____ %	_____ %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ _____	<u>100.00</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: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2021

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	\$ _____	\$ _____	\$ _____	\$ <u>0</u>	\$ _____

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

**WATER
OPERATING
SECTION**

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2021

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$ 0	\$	\$	\$ 0
302	Franchises	0			0
303	Land and Land Rights	1,103			1,103
304	Structures and Improvements	3,825			3,825
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	13,229			13,229
308	Infiltration Galleries and Tunnels				0
309	Supply Mains				0
310	Power Generation Equipment				0
311	Pumping Equipment	10,924			10,924
320	Water Treatment Equipment	854			854
330	Distribution Reservoirs and Standpipes	7,350			7,350
331	Transmission and Distribution Lines	33,346			33,346
333	Services	8,530			8,530
334	Meters and Meter Installations	6,972			6,972
335	Hydrants				0
336	Backflow Prevention Devices				0
339	Other Plant and Miscellaneous Equipment				0
340	Office Furniture and Equipment				0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
	Total Water Plant	\$ 86,133	\$ 0	\$ 0	\$ 86,133

UTILITY NAME: St. Johns River Estates Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2021

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		%	%	\$ 3,791	\$	\$ 34	\$ 3,825
305	Collecting and Impounding Reservoirs		%	%				0
306	Lake, River and Other Intakes		%	%				0
307	Wells and Springs		%	%	13,229			13,229
308	Infiltration Galleries & Tunnels		%	%				0
309	Supply Mains		%	%				0
310	Power Generating Equipment		%	%				0
311	Pumping Equipment		%	%	10,924			10,924
320	Water Treatment Equipment		%	%	854			854
330	Distribution Reservoirs & Standpipes		%	%	7,350			7,350
331	Trans. & Dist. Mains		%	%	30,095		834	30,929
333	Services		%	%	8,452		78	8,530
334	Meter & Meter Installations		%	%	6,972			6,972
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				\$ 81,667	\$ 0	\$ 945	\$ 82,612

* This amount should tie to Sheet F-5.

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2021

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 1,468
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	1,406
616	Fuel for Power Production	
618	Chemicals	1,094
620	Materials and Supplies	7,204
630	Contractual Services:	
	Billing	
	Professional	271
	Testing	
	Other	
640	Rents	
650	Transportation Expense	
655	Insurance Expense	625
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	1,508
	Total Water Operation And Maintenance Expense	\$ 13,576
	* 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	82	92	92
3/4"	D	1.5			-
1"	D	2.5			-
1 1/2"	D,T	5.0			-
General Service					
5/8"	D	1.0	3	3	3
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)					-
** D = Displacement C = Compound T = Turbine			Total		
			85	85	95

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2021

SYSTEM NAME: _____

PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January_____	_____	209	_____	209	209
February_____	_____	208	_____	208	208
March_____	_____	249	_____	249	249
April_____	_____	226	_____	226	224
May_____	_____	238	_____	238	238
June_____	_____	196	_____	196	195
July_____	_____	177	_____	177	176
August_____	_____	170	_____	170	169
September_____	_____	184	_____	184	184
October_____	_____	247	_____	247	246
November_____	_____	203	_____	203	202
December_____	_____	201	_____	201	200
Total for Year_____	_____	2508	<u>not recorded</u>	2508	2500

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:

NOT APPLICABLE

MAINS (FEET)

Kind of Pipe <small>(PVC, Cast Iron, Coated Steel, etc.)</small>	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	6"	2053	_____	_____	2053
PVC	4"	6480	_____	_____	6480
PVC	2"	400	_____	_____	400
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2021

SYSTEM NAME: St. Johns River Club

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed_____	1982	1987	2008	_____
Types of Well Construction and Casing_____	PVC	PVC	PVC	_____
_____	_____	_____	_____	_____
Depth of Wells_____	85'	85'	100'	_____
Diameters of Wells_____	4"	4"	4"	_____
Pump - GPM_____	20	20	20	_____
Motor - HP_____	1	1	1	_____
Motor Type *_____	Subm/Centr	Subm/Centr	Subm/Centr	_____
Yields of Wells in GPD_____	28800	28800	28800	_____
Auxiliary Power_____	N/A	N/A	N/A	_____
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	Steel	_____	_____	_____
Capacity of Tank_____	2500	_____	_____	_____
Ground or Elevated_____	Ground	_____	_____	_____

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: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2021

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day_____	<u>0.0864 MGD</u>	_____	_____
Type of Source_____	<u>Groundwater</u>	_____	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_____	<u>Aeration/Chlorination</u>	_____	_____
Make_____	<u>N/A</u>	_____	_____
Permitted Capacity (GPD)_____	<u>86400</u>	_____	_____
High service pumping Gallons per minute_____	<u>N/A</u>	_____	_____
Reverse Osmosis_____	<u>N/A</u>	_____	_____
Lime Treatment Unit Rating_____	<u>N/A</u>	_____	_____
Filtration Pressure Sq. Ft._____	<u>N/A</u>	_____	_____
Gravity GPD/Sq.Ft._____	<u>N/A</u>	_____	_____
Disinfection Chlorinator_____	<u>Hypochlorinator</u>	_____	_____
Ozone_____	<u>N/A</u>	_____	_____
Other_____	<u>N/A</u>	_____	_____
Auxiliary Power_____	<u>N/A</u>	_____	_____

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2021

SYSTEM NAME: _____

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. 606(a)
2. Maximum number of ERCs * which can be served. 909(a)
3. Present system connection capacity (in ERCs *) using existing lines. The dist.sys. can accommodate 20 new connections
4. Future connection capacity (in ERCs *) upon service area buildout. 909(a)
5. Estimated annual increase in ERCs *. No Estimate Available
6. Is the utility required to have fire flow capacity? No
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.
n/a
9. When did the company last file a capacity analysis report with the DEP? 2008
10. If the present system does not meet the requirements of DEP rules, submit the following: N/A
 - 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? NO
11. Department of Environmental Protection ID # 2544266
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? N/A

* 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 SFR 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).

**WASTEWATER
OPERATING
SECTION**

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2021

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_____	9,838	_____	_____	9,838
354	Structures and Improvements_____	49,635	_____	_____	49,635
355	Power Generation Equipment_____	_____	_____	_____	_____ 0
360	Collection Sewers - Force_____	8,681	_____	_____	8,681
361	Collection Sewers - Gravity_____	20,587	_____	_____	20,587
362	Special Collecting Structures_____	_____	_____	_____	_____ 0
363	Services to Customers_____	2,414	_____	_____	2,414
364	Flow Measuring Devices_____	_____	_____	_____	_____ 0
365	Flow Measuring Installations_____	_____	_____	_____	_____ 0
370	Receiving Wells_____	6,614	_____	_____	6,614
371	Pumping Equipment_____	_____	_____	_____	_____ 0
380	Treatment and Disposal Equipment_____	12,965	_____	_____	12,965
381	Plant Sewers_____	28,089	_____	_____	28,089
382	Outfall Sewer Lines_____	_____	_____	_____	_____ 0
389	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____ 0
390	Office Furniture and Equipment_____	_____	_____	_____	_____ 0
391	Transportation Equipment_____	_____	_____	_____	_____ 0
392	Stores Equipment_____	_____	_____	_____	_____ 0
393	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____ 0
394	Laboratory Equipment_____	_____	_____	_____	_____ 0
395	Power Operated Equipment_____	_____	_____	_____	_____ 0
396	Communication Equipment_____	_____	_____	_____	_____ 0
397	Miscellaneous Equipment_____	_____	_____	_____	_____ 0
398	Other Tangible Plant_____	_____	_____	_____	_____ 0
	Total Wastewater Plant_____	\$ <u>138,823</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>138,823</u>

* This amount should tie to sheet F-5.

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT
DECEMBER 31, 2021

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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)
354	Structures and Improvements		%	%	\$ 49,635	\$	\$	\$ 49,635
355	Power Generation Equipment		%	%				0
360	Collection Sewers - Force		%	%	8,681			8,681
361	Collection Sewers - Gravity		%	%	18,960		333	19,293
362	Special Collecting Structures		%	%				0
363	Services to Customers		%	%	2,414			2,414
364	Flow Measuring Devices		%	%				0
365	Flow Measuring Installations		%	%				0
370	Receiving Wells		%	%	6,614			6,614
371	Pumping Equipment		%	%				0
380	Treatment and Disposal Equipment		%	%	11,553		101	11,654
381	Plant Sewers		%	%	28,089			28,089
382	Outfall Sewer Lines		%	%				0
389	Other Plant and Miscellaneous Equipment		%	%				0
390	Office Furniture and Equipment		%	%				0
391	Transportation Equipment		%	%				0
392	Stores Equipment		%	%				0
393	Tools, Shop and Garage Equipment		%	%				0
394	Laboratory Equipment		%	%				0
395	Power Operated Equipment		%	%				0
396	Communication Equipment		%	%				0
397	Miscellaneous Equipment		%	%				0
398	Other Tangible Plant		%	%				0
	Totals				\$ 125,946	\$ 0	\$ 434	\$ 126,380

* This amount should tie to Sheet F-5.

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2021

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	\$ 2,058
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
704	Employee Pensions and Benefits _____	
710	Purchased Wastewater Treatment _____	
711	Sludge Removal Expense _____	
715	Purchased Power _____	1,971
716	Fuel for Power Production _____	
718	Chemicals _____	1,534
720	Materials and Supplies _____	10,101
730	Contractual Services:	
	Billing _____	
	Professional _____	379
	Testing _____	
	Other _____	
740	Rents _____	
750	Transportation Expense _____	
755	Insurance Expense _____	877
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
770	Bad Debt Expense _____	
775	Miscellaneous Expenses _____	1,269
	Total Wastewater Operation And Maintenance Expense _____	\$ 18,189 *

* This amount should tie to Sheet F-3.

WASTEWATER 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					
All meter sizes	D	1.0	82	92	92
General Service					
5/8"	D	1.0	2	2	
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)					-
** D = Displacement C = Compound T = Turbine			Total		
			84	94	92

UTILITY NAME: St. Johns River Estates Utilities, LLC

YEAR OF REPORT
DECEMBER 31, 2021

PUMPING EQUIPMENT

Lift Station Number _____	<u>1</u>	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump _____	<u>Barnes</u>	_____	_____	_____	_____	_____
Year installed _____	<u>1982</u>	_____	_____	_____	_____	_____
Rated capacity _____	<u>89 GPM</u>	_____	_____	_____	_____	_____
Size _____	<u>2 HP</u>	_____	_____	_____	_____	_____
Power:						
Electric _____	<u>230V</u>	_____	_____	_____	_____	_____
Mechanical _____	<u>N/A</u>	_____	_____	_____	_____	_____
Nameplate data of motor _____	<u>UNKNW</u>	_____	_____	_____	_____	_____

SERVICE CONNECTIONS

Size (inches) _____	<u>4"</u>	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	<u>PVC</u>	_____	_____	_____	_____	_____
Average length _____	<u>20'</u>	_____	_____	_____	_____	_____
Number of active service connections _____	<u>75</u>	_____	_____	_____	_____	_____
Beginning of year _____	<u>75</u>	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____
Retired during year _____	<u>0</u>	_____	_____	_____	_____	_____
End of year _____	<u>75</u>	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____

COLLECTING AND FORCE MAINS

	Collecting Mains			Force Mains			
	8"	4"					4"
Size (inches) _____	<u>8"</u>	<u>4"</u>	_____	_____	_____	_____	<u>4"</u>
Type of main _____	<u>PVC</u>	<u>PVC</u>	_____	_____	_____	_____	<u>PVC</u>
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	<u>5400</u>	<u>2020</u>	_____	_____	_____	_____	<u>950</u>
Added during year _____	<u>0</u>	<u>0</u>	_____	_____	_____	_____	<u>0</u>
Retired during year _____	<u>0</u>	<u>0</u>	_____	_____	_____	_____	<u>0</u>
End of year _____	<u>5400</u>	<u>2020</u>	_____	_____	_____	_____	<u>950</u>

MANHOLES

Size (inches) _____	<u>48"</u>	_____	_____	_____
Type of Manhole _____	<u>CONCRETE</u>	_____	_____	_____
Number of Manholes:				
Beginning of year _____	<u>18</u>	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	<u>0</u>	_____	_____	_____
End of Year _____	<u>18</u>	_____	_____	_____

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2021

SYSTEM NAME: _____

TREATMENT PLANT

Manufacturer_____	Amer. Enviroport	_____	_____
Type_____	Ext. Aeration	_____	_____
"Steel" or "Concrete"_____	Steel	_____	_____
Total Permitted Capacity_____	0.099 MGD	_____	_____
Average Daily Flow_____	0.0048	_____	_____
Method of Effluent Disposal_____	2 percolation Ponds	_____	_____
Permitted Capacity of Disposal_____	0.0285 MGD	_____	_____
Total Gallons of Wastewater treated_____	0.99 MGD	_____	_____

MASTER LIFT STATION PUMPS

Manufacturer_____	Barnes	_____	_____	_____	_____	_____
Capacity (GPM's)_____	90	_____	_____	_____	_____	_____
Motor:						
Manufacturer_____						
Horsepower_____	3	_____	_____	_____	_____	_____
Power (Electric or Mechanical)_____		_____	_____	_____	_____	_____

PUMPING WASTEWATER STATISTICS

omit '000

Months	Gallons of Treated Wastewater MGD	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site MGD
January_____	0.09	_____	_____
February_____	0.09	_____	_____
March_____	0.08	_____	_____
April_____	0.08	_____	_____
May_____	0.08	_____	_____
June_____	0.06	_____	_____
July_____	0.07	_____	_____
August_____	0.07	_____	_____
September_____	0.09	_____	_____
October_____	0.09	_____	_____
November_____	0.09	_____	_____
December_____	0.10	_____	_____
Total for year_____	0.99	0.00	1.08

If Wastewater Treatment is purchased, indicate the vendor: _____ N/A _____

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT
DECEMBER 31, 2021

SYSTEM NAME: _____

GENERAL 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. 92
2. Maximum number of ERCs* which can be served. 712(a)
3. Present system connection capacity (in ERCs*) using existing lines. 103
4. Future connection capacity (in ERCs*) upon service area buildout. 712a
5. Estimated annual increase in ERCs*. No Est.
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
There are no current plans to enlarge or improve this system.
7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known. N/A
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No
If so, when? _____
9. Has the utility been required by the DEP or water management district to implement reuse? No
If so, what are the utility's plans to comply with this requirement? N/A
10. When did the company last file a capacity analysis report with the DEP? 2017
11. If the present system does not meet the requirements of DEP rules, submit the following: N/A
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DE _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? NO
12. Department of Environmental Protection ID # No. FLA011717-007 Ex.4/11/2022

* 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 SFR 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/280 gallons per day).

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT
DECEMBER 31, 2021

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 checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	<u>N/A</u> *
				(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"/>	<u>[Signature]</u> *
				(signature of Chief Financial Officer of the utility)

Date: 10/25/22

* 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.