

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

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2023

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 preceding 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)

TABLE OF CONTENTS

FINANCIAL SECTION	PAGE
Identification	F-2
Income Statement	F-3
Comparative Balance Sheet	F-4
Gross Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Tax Expense	F-7
Payment for Services Rendered by Other Than Employees	F-7
Contributions in Aid of Construction	F-8
Cost of Capital Used for AFUDC Calculation	F-9
Capital Structure Adjustments	F-10
WATER OPERATING SECTION	PAGE
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation by Primary Account - Water	W-2
Water Operation and Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping	W-5
Sources of Supply and Water Treatment Facilities	W-6
General Water System Information	W-7
WASTEWATER OPERATING SECTION	PAGE
Wastewater Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation by Primary Account - Wastewater	S-2
Wastewater Operation and Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Service Connections, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Master Lift Station Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

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 <u>(207) 274 6660</u>	Date Utility First Organized <u>8/16/2018</u>	
Fax Number <u>(207) 772-0481</u>	E-mail Address <u>rjohnson@lgicos.com</u>	
Sunshine State One-Call of Florida, Inc. Member No. <u>BB1314</u>		

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, 2023

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ -16,407	\$ -22,108	\$ _____	\$ -38,515
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues ____		_____	_____	_____	_____
Other (specify.) _____		_____	_____	_____	0
Total Gross Revenue_____		\$ -16,407	\$ -22,108	\$ 0	\$ -38,515
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 19,553	\$ 27,404	\$ 0	\$ 46,957
Depreciation Expense_____	F-5	834	1,038	0	1,871
CIAC Amortization Expense__	F-8	(267	381)	0	(648)
Taxes Other Than Income__	F-7	1,751	2,395	0	4,146
Income Taxes_____	F-7	0	0	0	0
Total Operating Expense		\$ 21,871	30,456	0	\$ 52,326
Net Operating Income (Loss)		\$ -5,463	\$ -8,348	\$ 0	\$ -13,811
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ 0
Interest Expense_____		1,863	2,612	_____	4,474
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ -7,326	\$ -10,960	\$ 0	\$ -18,286

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2023

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>239,456</u>	\$ <u>224,956</u>
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	(<u>212,131</u>)	(<u>210,259</u>)
Net Utility Plant _____		\$ <u>27,325</u>	\$ <u>14,697</u>
Cash _____		<u>97</u>	<u>18</u>
Customer Accounts Receivable (141) _____			
Other Assets (Specify): _____			
Escrow _____			
_____		(_____)	(_____)

Total Assets _____		\$ <u>27,422</u>	\$ <u>14,715</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>38,622</u>	<u>20,336</u>
Proprietary Capital (Proprietary and Partnership only) (218) _____	F-6		
Total Capital _____		\$ <u>38,622</u>	\$ <u>20,336</u>
Long Term Debt (224) _____	F-6	\$ _____	\$ _____
Accounts Payable (231) _____			
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____			
Other Liabilities (Specify) - Inter Company transfers _____		<u>(58,612)</u>	<u>(26,971)</u>

Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8	<u>(7,432)</u>	<u>(8,080)</u>
Total Liabilities and Capital _____		\$ <u>(27,422)</u>	\$ <u>(14,715)</u>

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2023

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>143,485</u>	\$ _____	\$ <u>228,515</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____0
Other (Specify) _____	_____	_____	_____	_____
Land	_____1,103	_____9,838	_____	_____10,941
Total Utility Plant _____	\$ <u><u>86,133</u></u>	\$ <u><u>153,323</u></u>	\$ _____	\$ <u><u>239,456</u></u>

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

Account 108	Water	Wastewater	Other than Reporting Systems	Total
Balance First of Year _____	\$ <u>83,446</u>	\$ <u>126,813</u>	\$ _____	\$ <u>210,259</u>
<u>Add Credits During Year:</u>				
Accruals charged to				
Depreciation account _____	\$ <u>834</u>	\$ <u>1,038</u>	\$ _____	\$ <u>1,871</u>
Salvage _____	_____	_____	_____	_____0
Other Credits (specify) _____	_____	_____	_____	_____0
<u>Total Credits _____</u>	\$ <u><u>834</u></u>	\$ <u><u>1,038</u></u>	\$ <u><u>0</u></u>	\$ <u><u>1,871</u></u>
<u>Deduct Debits During Year:</u>				
Book cost of plant				
retired _____	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Cost of removal _____	_____	_____	_____	_____0
Other debits (specify) _____	_____	_____	_____	_____0
<u>Total Debits _____</u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>
Balance End of Year _____	\$ <u><u>84,280</u></u>	\$ <u><u>127,851</u></u>	\$ <u><u>0</u></u>	\$ <u><u>212,131</u></u>

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT	
DECEMBER 31,	2023

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 _____	\$ _____	\$ (20,336)
Changes during the year (Specify):		
Net Income (Loss) _____	_____	(18,286)
_____	0	_____
_____	0	_____
Balance end of year _____	\$ 0	\$ (38,622)

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, 2023

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_____	(27,896)	(30,162)	(58,058)
7) Net CIAC_____	\$ 3,309	\$ 4,123	\$ 7,432

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

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year_____	\$ 27,630	29,781	\$ 57,411
Add Debits During Year:_____	267	381	648
Deduct Credits During Year:_____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ 27,897	\$ 30,162	\$ 58,059

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

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2023

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: _____

**WATER
OPERATING
SECTION**

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2023

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, 2023

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		%	%	\$ 3,825	\$	\$	\$ 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 & 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		%	%	31,762		834	32,596
333	Services		%	%	8,530			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				\$ 83,446	\$ 0	\$ 834	\$ 84,280

* This amount should tie to Sheet F-5.

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2023

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	_____
604	Employee Pensions and Benefits _____	_____
610	Purchased Water _____	_____
615	Purchased Power _____	1,589
616	Fuel for Power Production _____	_____
618	Chemicals _____	1,329
620	Materials and Supplies _____	12,991
630	Contractual Services:	
	Billing _____	_____
	Professional _____	_____
	Testing _____	_____
	Other _____	2,980
640	Rents _____	_____
650	Transportation Expense _____	_____
655	Insurance Expense _____	509
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
670	Bad Debt Expense _____	_____
675	Miscellaneous Expenses _____	155
	Total Water Operation And Maintenance Expense _____	\$ 19,553

* 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	92	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			<u>85</u>	<u>85</u>	<u>95</u>

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2023

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_____	_____	219	_____	219	219
February_____	_____	209	_____	209	209
March_____	_____	231	_____	231	231
April_____	_____	250	_____	250	250
May_____	_____	245	_____	245	245
June_____	_____	217	_____	217	217
July_____	_____	179	_____	179	179
August_____	_____	179	_____	179	179
September_____	_____	190	_____	190	190
October_____	_____	169	_____	169	169
November_____	_____	184	_____	184	184
December_____	_____	219	_____	219	219
Total for Year____	_____	2491	not recorded	2491	2491

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 (PVC, Cast Iron, Coated Steel, etc.)	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, 2023

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)
Motors				
Manufacturer_____	_____	_____	_____	_____
Type_____	_____	_____	_____	_____
Rated Horsepower_____	_____	_____	_____	_____
Pumps				
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, 2023

SOURCE OF SUPPLY

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

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_ _ _ _ _	<u>Aeration/Chlorination</u>	<u> </u>	<u> </u>
Make_ _ _ _ _	<u>N/A</u>	<u> </u>	<u> </u>
Permitted Capacity (GPD)_ _ _	<u>86400</u>	<u> </u>	<u> </u>
High service pumping		<u> </u>	<u> </u>
Gallons per minute_ _ _ _	<u>N/A</u>	<u> </u>	<u> </u>
Reverse Osmosis_ _ _ _ _	<u>N/A</u>	<u> </u>	<u> </u>
Lime Treatment		<u> </u>	<u> </u>
Unit Rating_ _ _ _ _	<u>N/A</u>	<u> </u>	<u> </u>
Filtration		<u> </u>	<u> </u>
Pressure Sq. Ft._ _ _ _ _	<u>N/A</u>	<u> </u>	<u> </u>
Gravity GPD/Sq.Ft._ _ _ _ _	<u>N/A</u>	<u> </u>	<u> </u>
Disinfection		<u> </u>	<u> </u>
Chlorinator_ _ _ _ _	<u>Hypochlorinator</u>	<u> </u>	<u> </u>
Ozone_ _ _ _ _	<u>N/A</u>	<u> </u>	<u> </u>
Other_ _ _ _ _	<u>N/A</u>	<u> </u>	<u> </u>
Auxiliary Power_ _ _ _ _	<u>N/A</u>	<u> </u>	<u> </u>

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT
DECEMBER 31, 2023

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, 2023

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_____	_____	14,500	_____	14,500
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_____	\$ 138,823	\$ 14,500	\$ 0	\$ 153,323

* This amount should tie to sheet F-5.

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT	
DECEMBER 31,	2023

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		%	%	19,626		333	19,959
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		%	%			604	604
380	Treatment and Disposal Equipment		%	%	11,755		101	11,856
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				\$ 126,814	\$ 0	\$ 1,038	\$ 127,852

* This amount should tie to Sheet F-5.

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2023

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees_____	\$ _____
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_____	2,228
716	Fuel for Power Production_____	_____
718	Chemicals_____	1,863
720	Materials and Supplies_____	18,215
730	Contractual Services:	
	Billing_____	_____
	Professional_____	_____
	Testing_____	_____
	Other_____	4,178
740	Rents_____	_____
750	Transportation Expense_____	_____
755	Insurance Expense_____	714
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
770	Bad Debt Expense_____	_____
775	Miscellaneous Expenses_____	206
	Total Wastewater Operation And Maintenance Expense_____	\$ 27,404 *

* 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	92	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)					-
Total			84	94	92

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT
DECEMBER 31, 2023

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			
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, 2023

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

Months	Gallons of Treated Wastewater		Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site	
	MGD	MGD		MGD	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

omit '000

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

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT
DECEMBER 31, 2023

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, 2023

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"/>	_____ *
				(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"/>	_____ *
				(signature of Chief Financial Officer of the utility)

Date: 8/8/24

- * 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.