

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application to transfer facilities and Certificate Nos. 542-W and 470-S in Putnam County from St. John's River Club Utility Company, LLC to St. Johns River Estates Utilities, LLC.

DOCKET NO. 20180214-WS  
ORDER NO. PSC-2020-0454-PAA-WS  
ISSUED: November 23, 2020

The following Commissioners participated in the disposition of this matter:

GARY F. CLARK, Chairman  
ART GRAHAM  
JULIE I. BROWN  
DONALD J. POLMANN  
ANDREW GILES FAY

NOTICE OF PROPOSED AGENCY ACTION  
ORDER ESTABLISHING NET BOOK VALUE FOR TRANSFER PURPOSES,  
DECLINING TO APPROVE AN ACQUISITION ADJUSTMENT,  
AND DISCONTINUING MAIN EXTENSION CHARGE  
AND  
ORDER GRANTING APPLICATION TO TRANSFER FACILITIES AND CERTIFICATE  
NOS. 542-W AND 470-S IN PUTNAM COUNTY FROM ST. JOHN'S RIVER CLUB  
UTILITY COMPANY, LLC TO ST. JOHNS RIVER ESTATES UTILITIES, LLC,  
AND CONTINUING EXISTING RATES AND CHARGES

BY THE COMMISSION:

NOTICE is hereby given by the Florida Public Service Commission that the action discussed herein, except for granting the transfer of the certificates and continuing existing rates and charges, is preliminary in nature and will become final unless a person whose interests are substantially affected files a petition for a formal proceeding, pursuant to Rule 25-22.029, Florida Administrative Code (F.A.C.).

Background

St. John's River Club Utility Company, LLC (SJRC or Seller) is a Class C water and wastewater utility providing service to approximately 85 customers in the Bayou Club development located in Putnam County. SJRC is located in the St. Johns River Water Management District (SJRWMD). The SJRWMD has implemented district wide irrigation water use restrictions to encourage conservation. SJRC's 2019 Annual Report indicates gross revenues of \$14,644 and \$20,529 for water and wastewater, respectively, and net operating income of \$3,437 for water and \$4,818 for the wastewater system.

We granted original water and wastewater certificates to Buffalo Bluff Utilities, Inc. in 1992.<sup>1</sup> We approved the transfer of Buffalo Bluff Utilities, Inc. to St. John's River Club, L.L.C. in 2005.<sup>2</sup> In 2007, we approved the transfer of the system to SJRC.<sup>3</sup> We last set the rates for the Utility in a staff-assisted rate case in 2000.<sup>4</sup>

On November 20, 2018, American Retirement Communities (ARC) filed an application for the transfer of Certificate Nos. 542-W and 470-S from SJRC to St. Johns River Estates Utilities, LLC (SJR Estates, Buyer or Utility) in Putnam County. After discussions with Commission staff, the Buyer resubmitted the application in its own name instead of its parent company, ARC, on December 10, 2018.

We have jurisdiction pursuant to Section 367.071, Florida Statutes (F.S.).

### Decision

On November 20, 2018, ARC filed an application on behalf of SJR Estates for the transfer of Certificate Nos. 542-W and 470-S from SJRC to SJR Estates in Putnam County. After discussions with staff in which staff attempted to get clarification regarding the filing, SJR Estates chose to submit a revised application on its own behalf. The revised application was submitted on December 10, 2018. The application is in compliance with Section 367.071, F.S., and applicable rules concerning applications for transfer of certificates. The sale to SJR Estates occurred on August 17, 2018, contingent upon our approval, pursuant to Section 367.071(1), F.S.

### Transfer of the Water and Wastewater Systems and Certificate Nos. 542-W and 470-S

#### Noticing, Territory, and Land Ownership

SJR Estates provided notice of the application pursuant to Section 367.071, F.S., and Rule 25-30.030, F.A.C. No objections to the transfer were filed, and the time for doing so has expired. The application contains a description of the service territory, which is appended hereto as Attachment A. The Utility provided a copy of a 99 year lease agreement effective August 9, 2018, as evidence that SJR Estates has rights to long-term use of the land upon which the water and wastewater treatment facilities are located pursuant to Rule 25-30.037(2)(s), F.A.C.

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<sup>1</sup> Order No. PSC-92-0330-FOF-WS, issued May 11, 1992, in Docket No. 19910646-WS, *In re: Application for water and wastewater certificates in Putnam County by Buffalo Bluff Utilities, Inc.*

<sup>2</sup> Order No. PSC-05-0431-PAA-WS, issued April 20, 2005, in Docket No. 20041096-WS, *In re: Application for Transfer of Certificate Nos. 542-W and 470-S in Putnam County from Buffalo Bluff Utilities, Inc. to St. John's River Club, L.L.C.*

<sup>3</sup> Order No. PSC-07-0195-FOF-WS, issued March 5, 2007, in Docket No. 20060703-WS, *In re: Application for transfer of Certificate Nos. 542-W and 470-S in Putnam County from St. John's River Club, L.L.C. to St. John's River Club Utility Company, LLC.*

<sup>4</sup> Order No. PSC-00-2500-PAA-WS, issued December 26, 2000, in Docket No. 20000327-WS, *In re: Application for Staff-Assisted Rate Case in Putnam County by Buffalo Bluff Utilities, Inc.*

### Purchase Agreement and Financing

Pursuant to Rule 25-30.037(2)(i), and (j), F.A.C., the application contains a statement regarding financing and a copy of the purchase agreement, which includes the purchase price, terms of payment and a list of the assets purchased. There are no developer agreements, customer deposits, or customer advances that must be disposed of regarding the transfer. According to the purchase agreement, the total purchase price for assets is \$10,000. According to the Buyer, the sale took place on August 17, 2018, subject to our approval, pursuant to Section 367.071(1), F.S.

### Facility Description and Compliance

The Utility's water treatment plant is composed of three four-inch wells with inline Venturi Aerators and hypo-chlorination used as the primary form of treatment. The wastewater system consists of one lift station and an extended aeration treatment facility with chlorinated effluent sent to two percolation ponds. The last sanitary survey of the water treatment facility was conducted on May 8, 2020, by the Department of Environmental Protection (DEP). The last compliance inspection of the wastewater treatment facility was on January 29, 2016. There were no deficiencies noted in either inspection and both systems were determined to be in compliance with DEP's rules and regulations.

### Technical and Financial Ability

Pursuant to Rule 25-30.037(2)(l) and (m), F.A.C., the application contains statements describing the technical and financial ability of the Buyer to provide service to the proposed service area. The application states that while the Buyer does not have experience in the water or wastewater industry, it plans to continue to maintain the system and will hire appropriate staff. DEP records confirm that the same plant operator has been retained. The application also includes financial statements supporting the financial ability of the Buyer to provide service to the proposed service area. The Buyer has demonstrated the technical and financial ability to provide service to the existing service territory.

### Rates and Charges

The Utility's rates and charges were last set in a staff-assisted rate case in 2000<sup>5</sup> and have remained unchanged. Rule 25-9.044(1), F.A.C., provides that, in the case of a change of ownership or control of a utility, the rates, classifications, and regulations of the former owner must continue unless we authorize a change. As we discuss below, due to the level of net contribution in aid of construction (CIAC) to net plant, the main extension charge for both water and wastewater shall be discontinued. The Utility's existing rates and charges, except the main extension charges, shall remain in effect until we authorize a change and any changes are shown on Schedule No. 4.

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<sup>5</sup> Order No. PSC-00-2500-PAA-WS, issued December 26, 2000, in Docket No. 20000327-WS, *In re: Application for staff-assisted rate case in Putnam County by Buffalo Bluff Utilities, Inc.*

Regulatory Assessment Fees (RAFs) and Annual Reports

The Seller is current with respect to annual reports and RAFs through December 31, 2019. The Buyer shall be responsible for filing annual reports and paying RAFs for 2020 and all future years.

Conclusion

Based on the foregoing, we find the transfer of the water and wastewater systems and Certificate Nos. 542-W and 470-S to be in the public interest and approve the transfer effective November 3, 2020. This order will serve as the Buyer's certificate and shall be retained by the Buyer. The existing rates and charges, except the main extension charges, shall remain in effect until we authorize a change in a subsequent proceeding. The tariffs reflecting the transfer are effective for services rendered or connections made on or after the stamped approval date on the tariffs, pursuant to Rule 25-30.475, F.A.C. The seller is current with respect to annual reports and RAFs through December 31, 2019. The Buyer shall be responsible for filing annual reports and paying RAFs for 2020 and all future years.

Net Book Value (NBV)

Utility Plant in Service (UPIS)

The Utility's general ledger reflected water and wastewater UPIS balances of \$99,234 and \$132,899, respectively, as of August 17, 2018. Audit staff reviewed UPIS additions since the last rate case proceeding and as a result of a lack of proper supporting invoices, we have decreased UPIS for water by \$14,204 and wastewater by \$3,914. Therefore, the Utility's water and wastewater UPIS balances as of August 17, 2018, are \$85,030 and \$128,985, respectively.

Land

According to the Utility's general ledger, as of August 17, 2018, the water and wastewater land balances were \$4,152 and \$10,960, respectively. Water and wastewater land additions were noted in the general ledger for 2017 and 2018. The Buyer subsequently stated that the Seller did not have any additions during those periods and could not provide any supporting documentation. Audit staff determined that water land was overstated by \$3,049, and wastewater land was overstated by \$1,122. Therefore, the Utility's water and wastewater land balances as of August 17, 2018, are \$1,103 and \$9,838, respectively.

Accumulated Depreciation

The Utility's general ledger reflected an accumulated depreciation balance of \$83,867 for water and \$126,343 for wastewater as of August 17, 2018. Audit staff calculated water and wastewater accumulated depreciation using the rates from Rule 25-30.140, F.A.C., and the audited plant additions and retirements as of August 17, 2018. Based on this calculation, water and wastewater accumulated depreciation is overstated by \$3,189 and \$831, respectively. As

such, the Utility's accumulated depreciation balances are \$80,678 for water and \$125,512 for wastewater, as of August 17, 2018.

#### Contributions-in-Aid-of-Construction (CIAC) and Accumulated Amortization of CIAC

As of August 17, 2018, the Utility's general ledger reflected CIAC balances of \$31,205 and \$34,285 for the water and wastewater, respectively. Upon review of the CIAC balances, we have no adjustments. As of August 17, 2018, the Utility's general ledger reflected accumulated amortization of CIAC balances of \$27,520 and \$29,024 for water and wastewater, respectively. A recalculation of the accumulated amortization of CIAC balances based on the approved rate from Order No. PSC-2005-0431-PAA-WS demonstrated that water and wastewater accumulated amortization of CIAC was overstated by \$691 and \$386, respectively. Therefore, the Utility's CIAC balances are \$31,205 for water and \$34,285 for wastewater, and accumulated amortization of CIAC balances are \$26,829 for water and \$28,638 for wastewater, as of August 17, 2018.

#### Net Book Value

The Utility reflected a NBV for water of \$15,834 and a NBV for wastewater of \$12,255. Based on the adjustments above, NBV is \$1,079 for water and NBV is \$7,664 for wastewater, for a total NBV of \$8,743.

#### Acquisition Adjustment

An acquisition adjustment results when the purchase price differs from the NBV of the assets at the time of the acquisition. The Utility and its assets were purchased for \$10,000. As discussed above, the appropriate total NBV is \$8,743. Pursuant to Rule 25-30.0371, F.A.C., a positive acquisition adjustment may be appropriate when the purchase price is greater than the NBV, and a negative acquisition adjustment may be appropriate when the purchase price is less than NBV. However, pursuant to Rule 25-30.0371(2), F.A.C., a positive acquisition adjustment shall not be included in rate base unless there is proof of extraordinary circumstances. The Buyer did not request a positive acquisition adjustment. As such, no positive acquisition adjustment is approved.

#### Conclusion

Based on the above, the NBV of the Utility, for transfer purposes, is \$8,743 (\$1,079 + \$7,664), as of August 17, 2018. No positive acquisition adjustment may be included in rate base. Within 90 days of the date of the final order, the Buyer shall notify us in writing that it has adjusted its books in accordance with our decision. The adjustments shall be reflected in SJR Estates' 2020 Annual Report.

#### Main Extension Charge

The Utility's existing service availability charges include main extension charges of \$545 for water and \$935 for wastewater. A main extension charge allows the Utility to recover a portion of the cost of the Utility's distribution and collection lines from future customers.

Currently, the Utility is not built out and can accommodate approximately 20 additional connections.

Rule 25-30.580, F.A.C., establishes guidelines for designing service availability charges. Pursuant to the Rule, the maximum amount of contributions-in-aid-of construction (CIAC), net of amortization, should not exceed 75 percent of the total original cost, net of accumulated depreciation, of the utility's facilities and plant when the facilities and plant are at their designed capacity. The minimum amount of CIAC should not be less than the percentage of such facilities and plant that is represented by the water transmission and distribution and wastewater collection systems. The maximum guideline is designed to ensure that the Utility retains an investment in the system.

The net book values established in this order yield contribution levels of 100 percent for water and 163 percent for wastewater. Because the Utility has fully recovered the cost of the distribution and collection lines and the contribution levels exceed the maximum guideline in Rule 25-30.580, F.A.C., the Utility's main extension charge shall be discontinued for the water and wastewater systems. SJR Estates shall provide notice to customers who have requested service within 12 calendar months prior to the month the application was filed to the present. The Utility shall file revised tariffs reflecting the discontinuance of the main extension charges. The revised tariffs shall be effective for connections made on or after the stamped approval date on the tariff sheets. The Utility shall provide proof of the date notice was given within 10 days of the date of the notice.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that the application to transfer the water and wastewater systems and Certificate Nos. 542-W and 470-S in Putnam County from St. John's River Club Utility Company, LLC to St. Johns River Estates Utilities, LLC. is approved effective November 3, 2020. This order will serve as the Buyer's certificate and shall be retained by the Buyer. It is further

ORDERED that the Utility's existing rates and charges, except the main extension charges, shall remain in effect until we authorize a change in a subsequent proceeding. The tariffs reflecting the transfer are effective for services rendered or connections made on or after the stamped approval date on the tariffs. It is further

ORDERED that the Utility's main extension charge shall be discontinued for the water and wastewater systems. The Utility shall file revised tariffs reflecting the discontinuance of the main extension charges. The revised tariffs shall be effective for connections made on or after the stamped approval date on the tariff sheets. SJR Estates shall provide notice to customers who have requested service within 12 calendar months prior to the month the application was filed to the present. The Utility shall provide proof of the date notice was given within 10 days of the date of the notice. It is further

ORDERED that SJR Estates shall be responsible for filing annual reports and paying RAFs for 2020 and all future years. It is further

ORDERED that the Utility's water and wastewater UPIS balances as of August 17, 2018, are \$85,030 and \$128,985, respectively. It is further

ORDERED that the Utility's water and wastewater land balances as of August 17, 2018, are \$1,103 and \$9,838, respectively. It is further

ORDERED that the Utility's accumulated depreciation balances are \$80,678 for water and \$125,512 for wastewater, as of August 17, 2018. It is further

ORDERED that the Utility's CIAC balances are \$31,205 for water and \$34,285 for wastewater, and accumulated amortization of CIAC balances are \$26,829 for water and \$28,638 for wastewater, as of August 17, 2018. It is further

ORDERED that the net book value of the Utility, for transfer purposes, is \$8,743 (\$1,079 + \$7,664), as of August 17, 2018. No positive acquisition adjustment may be included in rate base. It is further

ORDERED that within 90 days of the date of the final order, the Buyer shall notify us in writing that it has adjusted its books in accordance with our decision. The adjustments shall be reflected in SJR Estates' 2020 Annual Report. It is further

ORDERED that the provisions of this Order, issued as proposed agency action, shall become final and effective upon the issuance of a Consummating Order unless an appropriate petition, in the form provided by Rule 28-106.201, Florida Administrative Code, is received by the Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, by the close of business on the date set forth in the "Notice of Further Proceedings" attached hereto. It is further

ORDERED that in the event this Order becomes final, this docket shall be closed administratively upon Commission staff's verification that the Buyer has notified us in writing that it has adjusted its books in accordance with our decision.

By ORDER of the Florida Public Service Commission this 23rd day of November, 2020.



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ADAM J. PETTZMAN  
Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399  
(850) 413-6770  
www.floridapsc.com

Copies furnished: A copy of this document is provided to the parties of record at the time of issuance and, if applicable, interested persons.

SPS

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

As identified in the body of this order, our action herein, except for granting the transfer of the certificates and continuing existing rates and charges, is preliminary in nature. Any person whose substantial interests are affected by the action proposed by this order may file a petition for a formal proceeding, in the form provided by Rule 28-106.201, Florida Administrative Code. This petition must be received by the Office of Commission Clerk, at 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, by the close of business on December 14, 2020. If such a petition is filed, mediation may be available on a case-by-case basis. If mediation is conducted, it does not affect a substantially interested person's right to a hearing. In the absence of such a petition, this order shall become effective and final upon the issuance of a Consummating Order.

Any objection or protest filed in this docket before the issuance date of this order is considered abandoned unless it satisfies the foregoing conditions and is renewed within the specified protest period.

Any party adversely affected by the Commission's final action in this matter may request: (1) reconsideration of the decision by filing a motion for reconsideration with the Office of Commission Clerk, within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or (2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or wastewater utility by filing a notice of appeal with the Office of Commission Clerk and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

**ST. JOHNS RIVER ESTATES UTILITIES, LLC**

**DESCRIPTION OF TERRITORY SERVED**

A part of Sections 33 and 34, Township 10 South, Range 26 East and a part of Section 39, Township 10 South, Range 26 East and part of Section 39, Township 11 South, Range 26 East, Putnam County, Florida, being more particularly described as follows: For a point of reference commence at the point of intersection of the northerly line of said Section 39, Township 10 South, Range 26 East, said point being 100.00 feet easterly of as measured at right angles to the center line of the CSX Transportation right-of-way as now established; thence S 28°27'00" E, a distance of 1226.87 feet to the northeasterly right-of-way of County Road 309-B as now established to the POINT OF BEGINNING; thence northwesterly along said northeasterly right-of-way line, along the arc of a curve concave northeasterly and have a radius of 1860.08 feet, a chord bearing of N 53°28'26" W and a chord distance of 118.36 feet; thence N 28°27'00" W, a distance of 1281.54 feet; thence N 61°33'00" E, a distance of 50.00 feet; thence N 28°27'00" W, along the easterly right-of-way line of the CSX Transportation right-of-way, said right-of-way line being 100.00 feet easterly of as measured at right angles to said center line as now established, a distance of 1404.97 feet; thence N 73°28'46" E, a distance of 478.55 feet; thence N 01°09'00" W, a distance of 210.00 feet; thence N 88°51'00" E, a distance of 210.00 feet; thence N 01°09'00" W, a distance of 600 feet more or less to the waters of Murphy Creek; thence southeasterly along said waters of Murphy Creek a distance of approximately 4700 feet to the easterly line of Section 39, Township 10 South, Range 26 East; thence S 26°14'14" E, along said easterly line of said Section 39, Township 10 South, Range 26 East and the easterly line of said Section 39, Township 11 South, Range 26 East, a distance of 1447 feet more or less; thence S 74°31'16" W a distance of 1674.27 feet, to the northeasterly right-of-way line of County Road 309-B as now established; thence N 59°08'00" W along said northeasterly right-of-way line a distance of 203.67 feet; thence northwesterly along the northeasterly right-of-way line, along the arc of a curve concave northeasterly and having a radius of 1860.08 feet, a chord bearing of N 57°11'47" W and a chord distance of 125.6 feet to the POINT OF BEGINNING.

**FLORIDA PUBLIC SERVICE COMMISSION**

Authorizes

**St. Johns River Estates Utilities, LLC**  
pursuant to  
**Certificate Number 542-W**

to provide water service in Putnam County in accordance with the provisions of Chapter 367, Florida Statutes, and the Rules, Regulations, and Orders of this Commission in the territory described by the Orders of this Commission. This authorization shall remain in force and effect until superseded, suspended, cancelled or revoked by Order of this Commission.

Order Number	Date Issued	Docket Number	Filing Type
PSC-92-0330-FOF-WS	5/11/92	19910646-WS	Original Certificate
PSC-05-0431-PAA-WS	4/20/05	20041096-WS	Transfer
PSC-07-0195-FOF-WS	3/05/07	20060703-WS	Transfer
*	*	20180214-WS	Transfer

**\*Order Numbers and dates to be provided at time of issuance.**

**FLORIDA PUBLIC SERVICE COMMISSION**

Authorizes

**St. Johns River Estates Utilities, LLC**  
pursuant to  
**Certificate Number 470-S**

to provide wastewater service in Putnam County in accordance with the provisions of Chapter 367, Florida Statutes, and the Rules, Regulations, and Orders of this Commission in the territory described by the Orders of this Commission. This authorization shall remain in force and effect until superseded, suspended, cancelled or revoked by Order of this Commission.

PSC-92-0330-FOF-WS	5/11/92	19910646-WS	Original Certificate
PSC-05-0431-PAA-WS	4/20/05	20041096-WS	Transfer
PSC-07-0195-FOF-WS	3/05/07	20060703-WS	Transfer
*	*	20180214-WS	Transfer

**\*Order Numbers and dates to be provided at time of issuance**

**St. Johns River Estates Utilities, LLC  
 Schedule of Net Book Value as of August 17, 2018**

**Water System**

<u>Description</u>	<u>Balance Per Utility</u>	<u>Adjustments</u>	<u>Commission Approved</u>
Utility Plant in Service	\$99,234	(\$14,204)	\$85,030
Land & Land Rights	4,152	(3,049)	1,103
Accumulated Depreciation	(83,867)	3,189	(80,678)
CIAC	(31,205)	-	(31,205)
Accumulated Amortization of CIAC	<u>27,520</u>	<u>(691)</u>	<u>26,829</u>
Total	<u>\$15,834</u>	<u>(\$14,755)</u>	<u>\$1,079</u>

**Wastewater System**

<u>Description</u>	<u>Balance Per Utility</u>	<u>Adjustments</u>	<u>Commission Approved</u>
Utility Plant in Service	\$132,899	(\$3,914)	\$128,985
Land & Land Rights	10,960	(1,122)	9,838
Accumulated Depreciation	(126,343)	831	(125,512)
CIAC	(34,285)	-	(34,285)
Accumulated Amortization of CIAC	<u>29,024</u>	<u>(386)</u>	<u>28,638</u>
Total	<u>\$12,255</u>	<u>(\$4,591)</u>	<u>\$7,664</u>

**Explanation of Commission Approved  
Adjustments to Net Book Value as of August 17, 2018**

**Explanation**

	<b><u>Water</u></b>	<b><u>Wastewater</u></b>
Utility Plant in Service To reflect appropriate amount of utility plant in service.	<u>(\$14,204)</u>	<u>(\$3,914)</u>
Land To reflect appropriate amount of land.	<u>(\$3,049)</u>	<u>(\$1,122)</u>
Accumulated Depreciation To reflect appropriate amount of accumulated depreciation.	<u>\$3,189</u>	<u>\$831</u>
Accumulated Amortization of CIAC To reflect appropriate amount of Accumulated Amortization of CIAC.	<u>(\$691)</u>	<u>(\$386)</u>
Total Adjustments to Net Book Value as of August 17, 2018	<u>(\$14,755)</u>	<u>(\$4,591)</u>

**St. Johns River Estates Utilities, LLC**  
**Schedule of Commission Approved Account Balances as of August 17, 2018**

**Water System**

<u>Account No.</u>	<u>Description</u>	<u>UPIS</u>	<u>Accumulated Depreciation</u>
304	Structures & Improvements	\$3,825	(\$3,825)
307	Wells & Springs	13,229	(13,229)
311	Pumping Equipment	10,924	(10,505)
320	Water Treatment Equipment	854	(854)
330	Distribution Reservoirs	7,350	(7,350)
331	Transmission & Distribution Mains	33,346	(29,853)
333	Services	8,530	(8,322)
334	Meters & Meter Install	<u>6,972</u>	<u>(6,740)</u>
	Total	<u>\$85,030</u>	<u>(\$80,678)</u>

**Wastewater System**

<u>Account No.</u>	<u>Description</u>	<u>UPIS</u>	<u>Accumulated Depreciation</u>
354	Structures & Improvements	\$49,635	(\$49,635)
360	Collection Sewers - Force	8,681	(8,681)
361	Collection Sewers - Gravity	20,587	(19,360)
363	Services to Customers	2,414	(2,355)
370	Receiving Wells	6,614	{6,614}
380	Treatment & Disposal - Equipment	12,965	(10,779)
381	Plant Sewers	<u>28,089</u>	<u>(28,089)</u>
	Total	<u>\$128,985</u>	<u>(\$125,512)</u>

**St. Johns River Estates Utilities, LLC  
Monthly Water Rates**

**Residential and General Service**

Base Facility Charge by Meter Size

5/8" x 3/4"	\$7.91
3/4"	\$11.87
1"	\$19.78
1 1/2"	\$39.55
2"	\$63.28
3"	\$126.56
4"	\$197.75
6"	\$395.50
Charge Per 1,000 gallons	\$3.63

**Initial Customer Deposits**

Residential and General Service – 5/8" X 3/4"	\$50.00
All Other Meter Sizes	2x average estimated bill

**Miscellaneous Service Charges**

Initial Connection Charge	\$25.00
Normal Reconnection Charge	\$25.00
Violation Reconnection Charge	\$25.00
Premises Visit Charge (in lieu of disconnection)	\$25.00

**Service Availability Charges**

Meter Installation Charge	
5/8" x 3/4"	\$110.00
All Others Per Gallon	Actual Cost

**St. Johns River Estates Utilities, LLC  
Monthly Wastewater Rates**

**Residential Service**

Base Facility Charge – All Meter Sizes \$11.09

Charge Per 1,000 gallons \$3.84  
8,000 gallon cap

**General Service**

Base Facility Charge by Meter Size

5/8" x 3/4" \$11.09

3/4" \$16.64

1" \$27.73

1 1/2" \$55.45

2" \$88.72

3" \$177.44

4" \$277.25

6" \$554.50

Charge Per 1,000 gallons \$4.60

**Initial Customer Deposits**

Residential and General Service – 5/8" X 3/4" \$50.00

All other meter sizes 2x average estimated bill

**Miscellaneous Service Charges**

Initial Connection Charge \$25.00

Normal Reconnection Charge \$25.00

Violation Reconnection Charge Actual Cost

Premises Visit Charge (in lieu of disconnection) \$25.00