

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, 2024

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@lgicos.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) 274 6660

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: Robert Johnson	CFO	Same as above	
Person who prepared this report: Robert Johnson	CFO	Same as above	
Officers and Managers: Anthony Fratianne	Managing Member	Same as above	\$ None
			\$
			\$
			\$
			\$
			\$

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
American Retirement Communities	100%	15 Shaker Rd Gray Me. 04039	\$ 0
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: St. Johns River Estates Utilities , LLC

<p>YEAR OF REPORT DECEMBER 31, 2024</p>

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _ _ _ _ _		\$ -16,692	\$ -22,491	\$ _ _ _ _ _	\$ -39,183
Commercial _ _ _ _ _		_____	_____	_____	_____
Industrial _ _ _ _ _		_____	_____	_____	_____
Multiple Family _ _ _ _ _		_____	_____	_____	_____
Guaranteed Revenues _ _		_____	_____	_____	_____
Other (specify.)		_____	_____	_____	0
Total Gross Revenue _ _ _ _		\$ -16,692	\$ -22,491	\$ 0	\$ -39,183
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 11,038	\$ 15,476	\$ 0	\$ 26,514
Depreciation Expense _ _ _ _	F-5	750	1,038	0	1,788
CIAC Amortization Expense _ _	F-8	(267	381)	0	(648)
Taxes Other Than Income _ _	F-7	1,950	2,734	0	4,684
Income Taxes _ _ _ _ _	F-7	0	0	0	0
Total Operating Expense		\$ 13,471	18,867	0	\$ 32,338
Net Operating Income (Loss)		\$ 3,221	\$ 3,624	\$ 0	\$ 6,845
Other Income:					
Nonutility Income _ _ _ _ _		\$ _ _ _ _ _	\$ _ _ _ _ _	\$ _ _ _ _ _	\$ _ _ _ _ _
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _ _ _ _ _		\$ 204	\$ 276	\$ _ _ _ _ _	\$ 480
Interest Expense _ _ _ _ _		631	884	_____	1,515
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ 2,386	\$ 2,464	\$ 0	\$ 4,850

UTILITY NAME: St. Johns River Estates Utilities , LLCYEAR OF REPORT
DECEMBER 31, 2024

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ 239,456	\$ 239,456
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	(213,919)	(212,131)
Net Utility Plant _____		\$ 25,537	\$ 27,325
Cash _____		215	97
Customer Accounts Receivable (141) _____			
Other Assets (Specify): _____			
Escrow _____			
_____		()	()

Total Assets _____		\$ 25,752	\$ 27,422
Liabilities and Capital:			
Common Stock Issued (201) _____	F-6	0	0
Preferred Stock Issued (204) _____	F-6	0	0
Other Paid in Capital (211) _____			0
Retained Earnings (215) _____	F-6	43,473	38,622
Proprietary Capital (Proprietary and Partnership only) (218) _____	F-6		
Total Capital _____		\$ 43,473	\$ 38,622
Long Term Debt (224) _____	F-6	\$	
Accounts Payable (231) _____			
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____			
Other Liabilities (Specify) - Inter Company transfers _____		(62,442)	(58,612)

Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8	(6,783)	(7,432)
Total Liabilities and Capital _____		\$ (25,752)	\$ (27,422)

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2024

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)_____	_____	_____	_____	<u>0</u>
Other (Specify)_____	_____	_____	_____	_____
Land	<u>1,103</u>	<u>9,838</u>	_____	<u>10,941</u>
Total Utility Plant_____	\$ <u><u>86,133</u></u>	\$ <u><u>153,323</u></u>	\$ <u><u> </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>84,280</u>	\$ <u>127,851</u>	\$ _____	\$ <u>212,131</u>
<u>Add Credits During Year:</u>				
Accruals charged to				
Depreciation account_____	\$ <u>750</u>	\$ <u>1,038</u>	\$ _____	\$ <u>1,788</u>
Salvage_____	_____	_____	_____	<u>0</u>
Other Credits (specify)_____	_____	_____	_____	<u>0</u>
	_____	_____	_____	<u>0</u>
Total Credits_____	\$ <u><u>750</u></u>	\$ <u><u>1,038</u></u>	\$ <u><u>0</u></u>	\$ <u><u>1,788</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_____	_____	_____	_____	<u>0</u>
Other debits (specify)_____	_____	_____	_____	<u>0</u>
	_____	_____	_____	<u>0</u>
Total Debits_____	\$ <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>85,030</u></u>	\$ <u><u>128,889</u></u>	\$ <u><u>0</u></u>	\$ <u><u>213,919</u></u>

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT	
DECEMBER 31,	2024

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_____	\$ _____	\$ (38,622)
Changes during the year (Specify):		
Net Income (Loss)_____	_____	(4,850)
_____	0	_____
_____	0	_____
Balance end of year_____	\$ 0	\$ (43,472)

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,	2024

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_____	554	777	_____	1,331
Regulatory assessment fee_____	1,396	1,957	_____	3,353
Other (Specify)_____	_____	_____	_____	_____
Licenses/permits_____	_____	_____	_____	0
<u>Total Tax Expense_____</u>	<u>\$ 1,950</u>	<u>\$ 2,734</u>	<u>\$ 0</u>	<u>\$ 4,684</u>

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar 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.

[illegible]

UTILITY NAME: St. Johns River Estates Utilities , LLCYEAR OF REPORT
DECEMBER 31, 2024

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_____	(28,164)	30,543)	(58,707)
7) Net CIAC_____	\$ 3,041	\$ 3,742	\$ 6,783

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_____	\$ 27,897	30,162	\$ 58,059
Add Debits During Year:_____	267	381	648
Deduct Credits During Year:_____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ 28,164	\$ 30,543	\$ 58,707

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

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2024

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	\$ _____	100.00 %	_____ %	_____ %

(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

<p>YEAR OF REPORT</p> <p>DECEMBER 31, 2024</p>
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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):

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WATER OPERATING SECTION

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2024

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, 2024

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		%	%	32,596		750	33,346
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				\$ 84,280	\$ 0	\$ 750	\$ 85,030

* This amount should tie to Sheet F-5.

W-2 See transfer order No. PSC-2020-0454-OAA-WS

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2024

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_____	1,710
616	Fuel for Power Production_____	_____
618	Chemicals_____	1,179
620	Materials and Supplies_____	6,625
630	Contractual Services:	
	Billing_____	_____
	Professional_____	_____
	Testing_____	_____
	Other_____	52
640	Rents_____	_____
650	Transportation Expense_____	_____
655	Insurance Expense_____	686
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
670	Bad Debt Expense_____	_____
675	Miscellaneous Expenses_____	785
	Total Water Operation And Maintenance Expense_____	\$ 11,038
	* 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	97	97
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			95	100	100

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2024

SYSTEM NAME: _____

PUMPING AND PURCHASED WATER STATISTICS

	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	Water Sold To Customers (Omit 000's)
(a)	(b)	(c)	(d)	(e)	(f)
January_____	_____	240	_____	240	240
February_____	_____	196	_____	196	196
March_____	_____	222	_____	222	222
April_____	_____	303	_____	303	303
May_____	_____	223	_____	223	223
June_____	_____	255	_____	255	255
July_____	_____	251	_____	251	251
August_____	_____	216	_____	216	216
September_____	_____	205	_____	205	205
October_____	_____	299	_____	299	299
November_____	_____	281	_____	281	281
December_____	_____	216	_____	216	216
Total for Year____	_____	2907	not recorded	2907	2907

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, 2024

SYSTEM NAME: St. Johns River Club

WELLS AND WELL PUMPS

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

RESERVOIRS

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

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, 2024

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)

Permitted Gals. per day____
Type of Source_____

0.0864 MGD
Groundwater

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:

Type_____
Make_____
Permitted Capacity (GPD)_____
High service pumping
Gallons per minute_____
Reverse Osmosis_____
Lime Treatment
Unit Rating_____
Filtration
Pressure Sq. Ft._____
Gravity GPD/Sq.Ft._____
Disinfection
Chlorinator_____
Ozone_____
Other_____
Auxiliary Power_____

Aeration/Chlorination
N/A
86400
N/A
N/A
N/A
N/A
N/A
N/A
Hypochlorinator
N/A
N/A
N/A

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT
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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?
If so, how much capacity is required? No
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, 2024

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	_____	_____	_____ 0 12,965
381	Plant Sewers_____	28,089	_____	_____	28,089
382	Outfall Sewer Lines_____	_____	_____	_____	_____ 0
389	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____ 0 _____ 0
390	Office Furniture and Equipment_____	_____	_____	_____	_____ 0
391	Transportation Equipment_____	_____	_____	_____	_____ 0
392	Stores Equipment_____	_____	_____	_____	_____ 0
393	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____ 0 _____ 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_____	\$ 153,323	\$ 0	\$ 0	\$ 153,323

* This amount should tie to sheet F-5.

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT
DECEMBER 31, 2024

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_		%	%	19,959		333	20,292
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	1,208
380	Treatment and Disposal Equipment_		%	%	11,856		101	11,957
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_				\$ 127,852	\$ 0	\$ 1,038	\$ 128,890

* This amount should tie to Sheet F-5.

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT DECEMBER 31, 2024

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_____	2,398
716	Fuel for Power Production_____	_____
718	Chemicals_____	1,654
720	Materials and Supplies_____	9,288
730	Contractual Services:	
	Billing_____	_____
	Professional_____	_____
	Testing_____	_____
	Other_____	73
740	Rents_____	_____
750	Transportation Expense_____	_____
755	Insurance Expense_____	962
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
770	Bad Debt Expense_____	_____
775	Miscellaneous Expenses_____	1,101
	Total Wastewater Operation And Maintenance Expense_____	\$ 15,476 *

* 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	97	97
General Service					
5/8"	D	1.0	2	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		
			94	99	99

UTILITY NAME: St. Johns River Estates Utilities , LLC

YEAR OF REPORT
DECEMBER 31, 2024

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

SYSTEM NAME: _____

YEAR OF REPORT DECEMBER 31, 2024

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, 2024

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. 97
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, 2024

CERTIFICATION OF ANNUAL REPORT

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

- | | | | |
|---|--------------------------------|----|--|
| YES
<input checked="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="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="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="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="checked" type="checkbox"/>	2. <input checked="checked" type="checkbox"/>	3. <input checked="checked" type="checkbox"/>	4. <input checked="checked" type="checkbox"/>	<u><i>n/a</i></u> *
				(signature of Chief Executive Officer of the utility)

Date: _____

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

Date: 6/25/25

* 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.