

CLASS "C"

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WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

St. Johns River Club Utility Company, LLC
Exact Legal Name of Respondent

WS906-12-AR

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
13 FEB 15 AM 9:24
DIVISION OF
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2012

FREDRICK J. WAINIO, CPA, P.L.
CERTIFIED PUBLIC ACCOUNTANT

7 WALDO STREET, SUITE 201
SAINT AUGUSTINE, FLORIDA 32084
TELEPHONE (904)586-8674

ACCOUNTANTS COMPILATION REPORT

St. Johns River Club Utility Company, LLC
Satsuma, Florida

I have compiled the balance sheets of St. Johns River Club Utility Company, LLC as of December 31, 2012 and 2011, and the related statements of income and retained earnings for the year ended December 31, 2012 included in the accompanying prescribed form. I have also compiled the supplementary information on pages F-5, F-7, F-8, W-1, W-2, W-3, S-1, S-2 and S-3 of the accompanying prescribed form. I have not audited or reviewed the financial statements and supplementary information referred to above, and accordingly, do not express an opinion or provide any assurance about whether the financial statements and the supplementary information on pages F-5, F-7, F-8, W-1, W-2, W-3, S-1, S-2 and S-3 are in accordance with the form prescribed by the Florida Public Service Commission.

Management is responsible for the preparation and fair presentation of the financial statements and the supplementary information on pages F-5, F-7, F-8, W-1, W-2, W-3, S-1, S-2 and S-3 in accordance with the requirements of the Florida Public Service Commission, and for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements and the supplementary information on pages F-5, F-7, F-8, W-1, W-2, W-3, S-1, S-2 and S-3.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and the supplementary information on pages F-5, F-7, F-8, W-1, W-2, W-3, S-1, S-2 and S-3.

These financial statements (including related disclosures) and the supplementary information referred to above are presented in accordance with the requirements of the Florida Public Service Commission, which requires statements to conform with the 1996 NARUC Uniform Systems of Accounts, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Florida Public Service Commission and is not intended to be and should not be used by anyone other than this specified party.

The supplementary information contained on pages F-2, F-9, F-10, W-4 through W-7, and S-4 through S-7 of the accompanying prescribed form has not been audited, reviewed, or compiled by me, and, accordingly, I assume no responsibility for that information.

I am not independent with respect to St. Johns River Club Utility Company, LLC.



St. Augustine, Florida
January 31, 2013

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)

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FINANCIAL

SECTION

REPORT OF

St. Johns River Club Utility Company, LLC

(EXACT NAME OF UTILITY)

215 W Church Rd, #105 King of Prussia, PA 19406-3209	100 Bayou Drive Satsuma, FL 32189	Putnam
Mailing Address	Street Address	County

Telephone Number (386) 649-1880 Date Utility First Organized _____

Fax Number (866) 603-1880 E-mail Address _____

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

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

Individual Sub Chapter S Corporation 1120 Corporation Partnership

Name, Address and Phone where records are located: Rachel Wachs, 215 W Church Rd #105
King of Prussia, PA 19406-3209 (386) 649-1880

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>Rachel Wachs</u>	<u>MGRM</u>	<u>As Above</u>	
Person who prepared this report: <u>Fredrick J Wainio CPA, PL</u>	<u>CPA Firm</u>	<u>7 Waldo St., Ste. 201</u> <u>St. Augustine, FL 32084</u>	
Officers and Managers: <u>Keith Smith</u>	<u>GM</u>	<u>1809 NW 24th St</u> <u>Gainesville, FL 32605</u>	\$ <u>None</u>
<u>Rachel Wachs</u>	<u>Managing Member</u>	<u>215 W Church Rd #105</u> <u>King of Prussia</u> <u>PA 19406-3209</u>	\$ <u>None</u>
			\$ <u>None</u>
			\$ <u>None</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>Rachel Wachs</u>	<u>70%</u>	<u>215 W Church Rd #105</u> <u>King of Prussia</u> <u>PA 19406-3209</u>	\$ <u>0</u>
<u>Phillip Wachs</u>	<u>10%</u>	<u>As above</u>	\$ <u>0</u>
<u>Marty Wachs</u>	<u>10%</u>	<u>As Above</u>	\$ <u>0</u>
<u>Keith Smith</u>	<u>10%</u>	<u>100 Bayou Drive</u> <u>Satsuma, FL 32189</u>	\$ <u>0</u>
			\$ _____

UTILITY NAME: St. Johns River Club Utility Company, LLC

YEAR OF REPORT DECEMBER 31, 2012

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 15,989	\$ 19,032	\$ _____	\$ 35,021
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
Total Gross Revenue _____		\$ 15,989	\$ 19,032	\$ 0	\$ 35,021
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3				
Depreciation Expense _____	F-5	1,841	1,778	0	3,619
CIAC Amortization Expense _____	F-8	(1,156)	(1,270)	0	(2,426)
Taxes Other Than Income _____	F-7	720	3,856	0	4,576
Income Taxes _____	F-7	0	0	0	0
Total Operating Expense _____		\$ 17,195	16,799	0	\$ 33,994
Net Operating Income (Loss)		\$ -1,206	\$ 2,233	\$ 0	\$ 1,027
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ -1,206	\$ 2,233	\$ 0	\$ 1,027

UTILITY NAME: St. Johns River Club Utility Company, LLC

YEAR OF REPORT DECEMBER 31, 2012
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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>235,680</u>	\$ <u>235,680</u>
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	(<u>194,108</u>)	(<u>190,487</u>)
Net Utility Plant _____		\$ <u>41,572</u>	\$ <u>45,193</u>
Cash _____		<u>6,464</u>	<u>6,394</u>
Customer Accounts Receivable (141) _____		<u>3,382</u>	<u>3,312</u>
Other Assets (Specify): _____			
Goodwill _____		<u>46,645</u>	<u>46,645</u>
PSC Rate Case Exp (Accum Amort) _____		<u>4,426</u>	<u>4,426</u>
Notes receivable _____		(<u>4,426</u>)	(<u>4,426</u>)
		<u>31,723</u>	<u>29,723</u>
Total Assets _____		\$ <u>129,786</u>	\$ <u>131,267</u>
Liabilities and Capital:			
Common Stock Issued (201) _____	F-6	<u>500</u>	<u>500</u>
Preferred Stock Issued (204) _____	F-6	<u>0</u>	<u>0</u>
Other Paid in Capital (211) _____		<u>89,697</u>	<u>89,697</u>
Retained Earnings (215) _____	F-6	<u>24,528</u>	<u>23,501</u>
Proprietary Capital (Proprietary and Partnership only) (218) _____	F-6	<u>0</u>	<u>0</u>
Total Capital _____		\$ <u>114,725</u>	\$ <u>113,698</u>
Long Term Debt (224) _____	F-6	\$ <u>0</u>	\$ <u>0</u>
Accounts Payable (231) _____			
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____		<u>1,576</u>	<u>1,658</u>
Other Liabilities (Specify) - _____		<u>0</u>	<u>0</u>
Due to Affiliate _____		<u>0</u>	<u>0</u>
Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8	<u>13,485</u>	<u>15,911</u>
Total Liabilities and Capital _____		\$ <u>129,786</u>	\$ <u>131,267</u>

UTILITY NAME: St. Johns River Club Utility Company, LLC

YEAR OF REPORT
DECEMBER 31, 2012

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>94388</u>	\$ <u>130351</u>	\$ _____	\$ <u>224739</u>
Construction Work in Progress (105)_____	_____	_____	_____	<u>0</u>
Other (Specify)_____	_____	_____	_____	_____
Land	<u>1103</u>	<u>9838</u>	_____	<u>10941</u>
Total Utility Plant_____	\$ <u>95491</u>	\$ <u>140189</u>	\$ _____	\$ <u>235680</u>

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

Account 108	Water	Wastewater	Other than Reporting Systems	Total
Balance First of Year_____	\$ <u>72883</u>	\$ <u>117606</u>	\$ _____	\$ <u>190489</u>
Add Credits During Year:				
Accruals charged to Depreciation account_____	\$ <u>1841</u>	\$ <u>1778</u>	\$ _____	\$ <u>3619</u>
Salvage_____	_____	_____	_____	<u>0</u>
Other Credits (specify)_____	_____	_____	_____	<u>0</u>
Total Credits _____	\$ <u>1841</u>	\$ <u>1778</u>	\$ <u>0</u>	\$ <u>3619</u>
Deduct Debits During Year:				
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>
Total Debits _____	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Balance End of Year_____	\$ <u>74724</u>	\$ <u>119384</u>	\$ <u>0</u>	\$ <u>194108</u>

UTILITY NAME: St. Johns River Club Utility Company, LLC

YEAR OF REPORT	
DECEMBER 31,	2012

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	1	_____
Shares authorized _____	500	_____
Shares issued and outstanding _____	500	_____
Total par value of stock issued _____	500	_____
Dividends declared per share for year _____	0	_____

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year _____	\$ 0	\$ 23501
Changes during the year (Specify):		
Net Income (Loss)	0	1,027
_____	0	_____
_____	0	_____
Balance end of year _____	\$ 0	\$ 24528

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 Club Utility Company, LLC

YEAR OF REPORT DECEMBER 31, 2012

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 _____	_____	_____	_____	0
Local property tax _____	_____	_____	_____	_____
Regulatory assessment fee _____	720	856	_____	1576
Other (Specify) _____	_____	_____	_____	_____
<u>PERMIT WASTEWATER</u>	_____	3000	_____	3000
_____	_____	_____	_____	0
Total Tax Expense _____	\$ 720	\$ 3856	\$ 0	\$ 4576

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.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Taylor & Wainio PA	\$ 1350	\$ 1350	Accounting
FL Gen'l Environmental Sevice	\$ 6406	\$ 6406	Plant Management
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: St. Johns River Club Utility Company, LLC

YEAR OF REPORT DECEMBER 31, 2012

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ 31205	\$ 34285	\$ 65490
2) Add credits during year _____	\$ 0	\$ 0	\$ 0
3) Total _____	31205	34285	65490
4) Deduct charges during the year _____	(0)	(0)	(0)
5) Balance end of year _____	31205	34285	65490
6) Less Accumulated Amortization _____	(25312)	(26693)	(52005)
7) Net CIAC _____	\$ 5893	\$ 7592	\$ 13485

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	\$ 545	\$ 0	\$ 0
Main Extension	0	935		0
Main Extension	0	110	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 _____	\$ 24156	\$ 25423	\$ 49579
Add Debits During Year: _____	1156	1270	2426
Deduct Credits During Year: _____			
Balance End of Year (Must agree with line #6 above.)	\$ 25312	\$ 26693	\$ 52005

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

UTILITY NAME: St. Johns River Club Utility Company, LLC

YEAR OF REPORT DECEMBER 31, 2012
--

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:	_____

**WATER
OPERATING
SECTION**

UTILITY NAME: St. Johns River Club Utility Company, LLC

YEAR OF REPORT DECEMBER 31, 2012

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	1103			1103
304	Structures and Improvements	3825			3825
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	20459			20459
308	Infiltration Galleries and Tunnels				0
309	Supply Mains				0
310	Power Generation Equipment				0
311	Pumping Equipment	11498			11498
320	Water Treatment Equipment	1224			1224
330	Distribution Reservoirs and Standpipes	7350			7350
331	Transmission and Distribution Lines	34836			34836
333	Services	8530			8530
334	Meters and Meter Installations				0
335	Hydrants				0
336	Backflow Prevention Devices	6666			6666
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	\$ 95491	\$ 0	\$ 0	\$ 95491

UTILITY NAME: St. Johns River Club Utility Company, LLC

YEAR OF REPORT
DECEMBER 31, 2012

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		%	%	\$ 3642	\$	\$ 31	\$ 3673
305	Collecting and Impounding Reservoirs		%	%	0			0
306	Lake, River and Other Intakes		%	%	0			0
307	Wells and Springs		%	%	14166		268	14434
308	Infiltration Galleries & Tunnels		%	%	0			0
309	Supply Mains		%	%	0			0
310	Power Generating Equipment		%	%	0			0
311	Pumping Equipment		%	%	10824		68	10892
320	Water Treatment Equipment		%	%	1167		53	1220
330	Distribution Reservoirs & Standpipes		%	%	6735		245	6980
331	Trans. & Dist. Mains		%	%	23284		853	24137
333	Services		%	%	6707		244	6951
334	Meter & Meter Installations		%	%	6358		80	6438
335	Hydrants		%	%	0			0
336	Backflow Prevention Devices		%	%	0			0
339	Other Plant and Miscellaneous Equipment		%	%	0			0
340	Office Furniture and Equipment		%	%	0			0
341	Transportation Equipment		%	%	0			0
342	Stores Equipment		%	%	0			0
343	Tools, Shop and Garage Equipment		%	%	0			0
344	Laboratory Equipment		%	%	0			0
345	Power Operated Equipment		%	%	0			0
346	Communication Equipment		%	%	0			0
347	Miscellaneous Equipment		%	%	0			0
348	Other Tangible Plant		%	%	0			0
	Totals				\$ 72883	\$ 0	\$ 1841	\$ 74724

* This amount should tie to Sheet F-5.

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	1133
616	Fuel for Power Production	_____
618	Chemicals	1392
620	Materials and Supplies	1764
630	Contractual Services:	
	Billing	_____
	Professional	7756
	Testing	3610
	Other	_____
640	Rents	_____
650	Transportation Expense	_____
655	Insurance Expense	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
670	Bad Debt Expense	_____
675	Miscellaneous Expenses	135
	Total Water Operation And Maintenance Expense	\$ 15790
	* 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	86	86	86
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	89	89

UTILITY NAME: St. Johns River Club Utility Company, LLC

YEAR OF REPORT
DECEMBER 31, 2012

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_____	_____	274	_____	274	_____
February_____	_____	225	_____	225	_____
March_____	_____	274	_____	274	_____
April_____	_____	280	_____	280	_____
May_____	_____	264	_____	264	_____
June_____	_____	211	_____	211	_____
July_____	_____	209	_____	209	_____
August_____	_____	173	_____	173	_____
September_____	_____	192	_____	192	_____
October_____	_____	186	_____	186	_____
November_____	_____	212	_____	212	_____
December_____	_____	201	_____	201	_____
Total for Year_____	_____	2701	_____	2701	2799

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	_____	_____	_____
PVC	4"	6480	_____	_____	_____
PVC	2"	400	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: St. Johns River Club Utility Company, LLC

YEAR OF REPORT DECEMBER 31, 2012

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>NA</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)
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 Club Utility Company, LLC

YEAR OF REPORT DECEMBER 31, 2012

SOURCE OF SUPPLY

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

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type _____	<u>Aeration/Chlorination</u>	_____	_____
Make _____	<u>N/A</u>	_____	_____
Permitted Capacity (GPD) _____	<u>86400</u>	_____	_____
High service pumping Gallons per minute _____	<u>N/A</u>	_____	_____
Reverse Osmosis _____	<u>N/A</u>	_____	_____
Lime Treatment Unit Rating _____	<u>N/A</u>	_____	_____
Filtration Pressure Sq. Ft. _____	<u>N/A</u>	_____	_____
Gravity GPD/Sq.Ft. _____	<u>N/A</u>	_____	_____
Disinfection Chlorinator _____	<u>Hypochlorinator</u>	_____	_____
Ozone _____	<u>N/A</u>	_____	_____
Other _____	<u>N/A</u>	_____	_____
Auxiliary Power _____	<u>N/A</u>	_____	_____

UTILITY NAME: St. Johns River Club Utility Company, LLC

YEAR OF REPORT
DECEMBER 31, 2012

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. 247(b)
2. Maximum number of ERCs * which can be served. 792(a)
3. Present system connection capacity (in ERCs *) using existing lines. sys. can accommodate 20 new conr
4. Future connection capacity (in ERCs *) upon service area buildout. 247(b)
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.

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 Club Utility Company, LLC

YEAR OF REPORT DECEMBER 31, 2012

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_____	9838	_____	_____	9838
354	Structures and Improvements_____	49635	_____	_____	49635
355	Power Generation Equipment_____	_____	_____	_____	0
360	Collection Sewers - Force_____	8681	_____	_____	8681
361	Collection Sewers - Gravity_____	20587	_____	_____	20587
362	Special Collecting Structures_____	_____	_____	_____	0
363	Services to Customers_____	2414	_____	_____	2414
364	Flow Measuring Devices_____	_____	_____	_____	0
365	Flow Measuring Installations_____	_____	_____	_____	0
370	Receiving Wells_____	7354	_____	_____	7354
371	Pumping Equipment_____	_____	_____	_____	0
380	Treatment and Disposal Equipment_____	10417	_____	_____	10417
381	Plant Sewers_____	31263	_____	_____	31263
382	Outfall Sewer Lines_____	_____	_____	_____	0
389	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	0
390	Office Furniture and Equipment_____	_____	_____	_____	0
391	Transportation Equipment_____	_____	_____	_____	0
392	Stores Equipment_____	_____	_____	_____	0
393	Tools, Shop and Garage Equipment_____	_____	_____	_____	0
394	Laboratory Equipment_____	_____	_____	_____	0
395	Power Operated Equipment_____	_____	_____	_____	0
396	Communication Equipment_____	_____	_____	_____	0
397	Miscellaneous Equipment_____	_____	_____	_____	0
398	Other Tangible Plant_____	_____	_____	_____	0
	Total Wastewater Plant_____	\$ <u>140189</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>140189</u>

* This amount should tie to sheet F-5.

UTILITY NAME: St. Johns River Club Utility Company, LLC

YEAR OF REPORT
DECEMBER 31, 2012

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		%	%	\$ 49635	\$	\$	\$ 49635
355	Power Generation Equipment		%	%	0			0
360	Collection Sewers - Force		%	%	8682			8682
361	Collection Sewers - Gravity		%	%	16428		333	16761
362	Special Collecting Structures		%	%	0			0
363	Services to Customers		%	%	1898		69	1967
364	Flow Measuring Devices		%	%	0			0
365	Flow Measuring Installations		%	%	0			0
370	Receiving Wells		%	%	6868		49	6917
371	Pumping Equipment		%	%	0			0
380	Treatment and Disposal Equipment		%	%	9584		350	9934
381	Plant Sewers		%	%	24511		977	25488
382	Outfall Sewer Lines		%	%	0			0
389	Other Plant and Miscellaneous Equipment		%	%	0			0
390	Office Furniture and Equipment		%	%	0			0
391	Transportation Equipment		%	%	0			0
392	Stores Equipment		%	%	0			0
393	Tools, Shop and Garage Equipment		%	%	0			0
394	Laboratory Equipment		%	%	0			0
395	Power Operated Equipment		%	%	0			0
396	Communication Equipment		%	%	0			0
397	Miscellaneous Equipment		%	%	0			0
398	Other Tangible Plant		%	%	0			0
	Totals				\$ 117606	\$ 0	\$ 1778	\$ 119384

* This amount should tie to Sheet F-5.

UTILITY NAME: St. Johns River Club Utility Company, LLC

YEAR OF REPORT
DECEMBER 31, 2012

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_____	1349
716	Fuel for Power Production_____	_____
718	Chemicals_____	_____
720	Materials and Supplies_____	1526
730	Contractual Services:	
	Billing_____	_____
	Professional_____	7756
	Testing_____	1669
	Other_____	_____
740	Rents_____	_____
750	Transportation Expense_____	_____
755	Insurance Expense_____	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
770	Bad Debt Expense_____	_____
775	Miscellaneous Expenses_____	135
	Total Wastewater Operation And Maintenance Expense_____	\$ 12435 *

* 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	86	86	86
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	89	89

UTILITY NAME: St. Johns River Club Utility Company, LLC

YEAR OF REPORT DECEMBER 31, 2012

PUMPING EQUIPMENT

Lift Station Number _____	<u>1</u>	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump _____	<u>Hydro-Matic</u>	_____	_____	_____	_____	_____
Year installed _____	<u>1982</u>	_____	_____	_____	_____	_____
Rated capacity _____	<u>90 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>89</u>	_____	_____	_____	_____	_____
Beginning of year _____	<u>89</u>	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____
Retired during year _____	<u>0</u>	_____	_____	_____	_____	_____
End of year _____	<u>89</u>	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____

COLLECTING AND FORCE MAINS

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

YEAR OF REPORT DECEMBER 31, 2012

SYSTEM NAME: _____

TREATMENT PLANT

Manufacturer _____	Amer. Enviroport	_____	_____
Type _____	Ext. Aeration	_____	_____
"Steel" or "Concrete" _____	Steel	_____	_____
Total Permitted Capacity _____	0.0099 MGD	_____	_____
Average Daily Flow _____	0.0053	_____	_____
Method of Effluent Disposal _____	2 percolation Ponds	_____	_____
Permitted Capacity of Disposal _____	0.0285 MGD	_____	_____
Total Gallons of Wastewater treated _____	1.92	_____	_____

MASTER LIFT STATION PUMPS

Manufacturer _____	Hydro-matic	_____	_____	_____	_____	_____
Capacity (GPM's) _____	90	_____	_____	_____	_____	_____
Motor:						
Manufacturer _____						
Horsepower _____	2	_____	_____	_____	_____	_____
Power (Electric or Mechanical) _____		_____	_____	_____	_____	_____

PUMPING WASTEWATER STATISTICS

omit '000

Months	Gallons of Treated Wastewater		Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site	
	MGD	MGD		MGD	MGD
January _____	0.14	_____	_____	0.14	_____
February _____	0.17	_____	_____	0.17	_____
March _____	0.14	_____	_____	0.14	_____
April _____	0.13	_____	_____	0.13	_____
May _____	0.15	_____	_____	0.15	_____
June _____	0.17	_____	_____	0.17	_____
July _____	0.16	_____	_____	0.16	_____
August _____	0.24	_____	_____	0.24	_____
September _____	0.15	_____	_____	0.15	_____
October _____	0.14	_____	_____	0.14	_____
November _____	0.16	_____	_____	0.16	_____
December _____	0.17	_____	_____	0.17	_____
Total for year _____	1.92	_____	0.00	1.92	_____

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

UTILITY NAME: St. Johns River Club Utility Company, LLC

YEAR OF REPORT
DECEMBER 31, 2012

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. 88(a)
2. Maximum number of ERCs* which can be served. 475(a)
3. Present system connection capacity (in ERCs*) using existing lines. 109
4. Future connection capacity (in ERCs*) upon service area buildout. 514(a)
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? 2012
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 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
12. Department of Environmental Protection ID # FLA011717-007 Exp 4/11/22

* 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 Club Utility Company, LLC

YEAR OF REPORT
DECEMBER 31, 2012

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. 2. 3. 4.

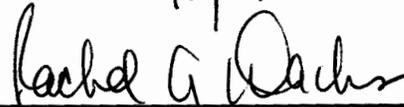


(signature of Chief Executive Officer of the utility)

Date:

2/11/13

1. 2. 3. 4.



(signature of Chief Financial Officer of the utility)

Date:

2/11/13

* 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.

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class C**

Company: *St Johns River Club Utility Co, LLC*
For the Year Ended December 31, 2012

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 15,989	\$ 15,989	\$ -0-
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
Total Water Operating Revenue	\$ 15,989	\$ 15,989	\$ -0-
LESS: Expense for Purchased Water from FPSC-Regulated Utility			
Net Water Operating Revenues	\$ 15,989	\$ 15,989	\$ -0-

Explanations:

Instructions:

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

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class C**

Company: *St Johns River Club Utility Co., LLC*
For the Year Ended December 31, *2012*

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 19,032	\$ 19,032	\$ -0-
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
Total Wastewater Operating Revenue	\$ 19,032	\$ 19,032	\$ -0-
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility			
Net Wastewater Operating Revenues	\$ 19,032	\$ 19,032	\$ -0-

Explanations:

Instructions:

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