

CLASS "C"
WATER AND/OR WASTEWATER UTILITIES
(Gross Revenue of Less Than \$200,000 Each)

ANNUAL REPORT

OF

Vantage Oaks Utility LLC
Exact Legal Name of Respondent

877S
Certificate Number(s)

Submitted To The
Florida Public Service Commission

FOR THE
YEAR ENDED DECEMBER 31, 2024

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". (USOA)

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

Vantage Oaks Utility LLC
(EXACT NAME OF UTILITY)

71 Southeast 24th St. Okeechobee, FL 34974 Same as Mailing Address Okeechobee
Mailing Address Street Address County

Telephone Number 863-784-3106 Date Utility First Organized 1976

Fax Number E-mail Address

Sunshine State One-Call of Florida, Inc. Member No. VD1847

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: Vantage Oaks Mobile Home Park
4071 Southeast 24th St. Okeechobee, FL 34974 863-784-3106

Name of subdivisions where services are provided: Vantage Oaks Mobile Home Park

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Zach Schwartz	Vice President	10221 River Road Potomac, Maryland 20859	
Person who prepared this report: Gary Morse	Utility Consultant	44 Black Willow Street Homosassa, FL 34446	N/A
Officers and Managers: Austin Berk	President	10221 River Road	
Jon Wyss	Vice President	#59831	
Stacy Rankin	Chief Financial Officer	Potomac, Maryland 20859	

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principle Business Address	Salary Charged Utility
			\$
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME Vantage Oaks Utility LLC

YEAR OF REPORT DECEMBER 31, 2024

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue					
Residential_____		\$ _____	\$ 42,080	\$ _____	\$ 42,080
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_ Late Fees		_____	_____	_____	_____
Total Gross Revenue_____		\$ _____	\$ 42,080	\$ _____	\$ 42,080
Operation Expense (Must tie to pages W-3 and S-3)	W-3				
	S-3	\$ _____	\$ 51,826	\$ _____	\$ 51,826
Depreciation Expense_____	F-5	_____	3,144	_____	3,144
CIAC Amortization Expense_____	F-8	_____	0	_____	0
Taxes Other Than Income_____	F-7	_____	4,868	_____	4,868
Income Taxes_____	F-7	_____	0	_____	0
Total Operating Expense		\$ _____	59,838	_____	\$ 59,838
Net Operating Income (Loss)		\$ _____	\$ (17,758)	\$ _____	\$ (17,758)
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ _____	\$ (17,758)	\$ _____	\$ (17,758)

UTILITY NAME: Vantage Oaks Utility LLC

YEAR 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	\$ 394,112	\$ 394,112
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	337,112	333,967
Net Utility Plant -----		\$ 57,000	\$ 60,145
Cash -----			
Customer Accounts Receivable (141) -----		1,020	3,007
Other Assets (Specify): -----			-

Total Assets -----		\$ 58,020	\$ 63,152
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6		
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6		
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	(14,299)	3,460
Total Capital -----		\$ (14,299)	\$ 3,460
Long Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----		-	
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----		-	
Other Liabilities (Specify)		-	
Due to Owner -----		72,319	59,692

Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	-	-
Total Liabilities and Capital -----		\$ 58,020	\$ 63,152

UTILITY NAME Vantage Oaks Utility 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 -----	\$ _____	\$ <u>394,112</u>	\$ _____	\$ <u>394,112</u>
Construction Work in -----	_____	_____	_____	_____
Other (Specify) ----- _____ _____	_____ _____ _____	_____ _____ _____	_____ _____ _____	_____ _____ _____
Total Utility Plant -----	\$ <u>-</u>	\$ <u>394,112</u>	\$ _____	\$ <u>394,112</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year -----	\$ _____	\$ <u>333,967</u>	\$ _____	\$ <u>333,967</u>
Add Credits During Year:				
Accruals charged to depreciation account ---	\$ _____	\$ <u>3,144</u>	\$ _____	\$ <u>3,144</u>
Salvage -----	_____	_____	_____	_____
Other Credits (specify) ----- _____	_____ _____	_____ _____	_____ _____	_____ _____
Total Credits -----	\$ <u>-</u>	\$ <u>337,112</u>	\$ _____	\$ <u>337,112</u>
Deduct Debits During Year:				
Book cost of plant retired -----	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal -----	_____	_____	_____	_____
Other debits (specify) ----- _____	_____ _____	_____ _____	_____ _____	_____ _____
Total Debits -----	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year -----	\$ <u>-</u>	\$ <u>337,112</u>	\$ _____	\$ <u>337,112</u>

UTILITY NAME: Vantage Oaks Utility 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_____	\$ _____	\$ _____
Changes during the year (Specify): _____ _____ _____	_____ _____ _____	_____ _____ _____
Balance end of year_____	\$ _____	\$ _____

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year_____	\$ 3,460	\$ _____
Changes during the year (Specify): Retained Earnings Capital Contributions(Distributions) _____ _____	(17,758) _____ _____	_____ - _____
Balance end of year_____	\$ (14,299)	\$ -

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_____			\$ _____

<p>YEAR OF REPORT</p> <p>DECEMBER 31, 2024</p>
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(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		3,311		3,311
Regulatory assessment fees		1,557		1,557
Other (Specify)				-
Payroll Tax	-	-		-
Workers Comp				
Total Taxes Accrued	\$ -	\$ 4,868	\$	\$ 4,868

[illegible]

UTILITY NAME: Vantage Oaks Utility LLC

YEAR OF REPORT
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CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ -	\$ 135,538	\$ 135,538
2) Add credits during year_____	\$ -	\$ -	\$ -
3) Total_____	-	135,538	135,538
4) Deduct charges during the year_____	-	-	-
5) Balance end of year_____	-	135,538	135,538
6) Less Accumulated Amortization_____	-	135,538	135,538
7) Net CIAC_____	\$ -	\$ -	\$ -

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_____			\$ -	\$ -
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	Water	Wastewater
New Homes	0	\$ -	\$ -	\$ -
Total Credits During Year (Must agree with line # 2 above.)_____			\$ -	\$ -

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year_____	\$ -	\$ 135,538	\$ 135,538
Add Credits During Year:_____	-	-	-
Deduct Debits During Year:_____	-	-	-
Balance End of Year (Must agree with line #6 above.)	\$ -	\$ 135,538	\$ 135,538

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

UTILITY NAME: Vantage Oaks Utility 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	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ _____	<u>100.00</u> %		_____ %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

Current Commission approved AFUDC rate: _____ %
Commission Order Number approving AFUDC rate: _____

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

UTILITY NAME: Vantage Oaks Utility LLC

YEAR OF REPORT	DECEMBER 31,	2024
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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	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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**WATER
OPERATING
SECTION
Not Applicable**

WASTEWATER OPERATING SECTION

UTILITY NAME: Vantage Oaks Utility 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_____	\$ 19,280	\$ _____	\$ _____	\$ 19,280
352	Franchises_____	-	_____	_____	_____
353	Land and Land Rights_____	10,350	_____	_____	10,350
354	Structures and Improvements_____	15,425	_____	_____	15,425
355	Power Generation Equipment_____	-	_____	_____	-
360	Collection Sewers - Force_____	-	_____	_____	-
361	Collection Sewers - Gravity_____	159,781	_____	_____	159,781
362	Special Collecting Structures-Manholes_____	-	_____	_____	-
363	Services to Customers_____	-	_____	_____	-
364	Flow Measuring Devices_____	2,314	_____	_____	2,314
365	Flow Measuring Installations_____	-	_____	_____	-
370	Receiving Wells_____	-	_____	_____	-
371	Pumping Equipment_____	43,549	_____	_____	43,549
380	Treatment and Disposal Equipment_____	143,018	-	_____	143,018
381	Plant Sewers_____	-	_____	_____	-
382	Outfall Sewer Lines_____	-	-	_____	-
389	Other Plant and Miscellaneous Equipment_____	395	_____	_____	395
390	Office Furniture and Equipment_____	-	_____	_____	-
391	Transportation Equipment_____	-	_____	_____	-
392	Stores Equipment_____	-	_____	_____	-
393	Tools, Shop and Garage Equipment_____	-	_____	_____	-
394	Laboratory Equipment_____	-	_____	_____	-
395	Power Operated Equipment_____	-	_____	_____	-
396	Communication Equipment_____	-	_____	_____	-
397	Miscellaneous Equipment_____	-	_____	_____	-
398	Other Tangible Plant_____	-	_____	_____	-
	Total Wastewater Plant_____	\$ 394,112	\$ -	\$ 0	\$ 394,112 *

* This amount should tie to sheet F-5.

UTILITY NAME: Vantage Oaks Utility 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)
351	Organization			2.50%	241		241	482
354	Structures and Improvements	27	%	3.70%	\$ 11,758	\$	\$ -	\$ 11,758
355	Power Generation Equipment		%		-			-
360	Collection Sewers - Force	27	%	3.70%	-		-	-
361	Collection Sewers - Gravity	40	%	2.50%	159,781		-	159,781
362	Special Collecting Structures	27	%	3.70%	-		-	-
363	Services to Customers	35	%	2.86%	-		-	-
364	Flow Measuring Devices	5		20.00%	2,314		-	2,314
365	Flow Measuring Installations		%		-			-
370	Receiving Wells	25		4.00%	-		-	-
371	Pumping Equipment	15	%	6.67%	16,855		2,903	19,759
380	Treatment and Disposal				-			-
	Equipment	32	%	3.13%	143,018		-	143,018
381	Plant Sewers		%		-			-
382	Outfall Sewer Lines	30	%	3.33%	-		-	-
389	Other Plant and Miscellaneous				-			-
	Equipment	15		6.67%	-		-	-
390	Office Furniture and				-			-
	Equipment		%		-			-
391	Transportation Equipment		%		-			-
392	Stores Equipment		%		-			-
393	Tools, Shop and Garage				-			-
	Equipment		%		-			-
394	Laboratory Equipment		%		-			-
395	Power Operated Equipment		%		-			-
396	Communication Equipment		%		-			-
397	Miscellaneous Equipment		%		-			-
398	Other Tangible Plant	15	%	6.67%	-		-	-
	Totals				\$ 333,967	\$ -	\$ 3,144	\$ 337,112 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Vantage Oaks Utility LLC

YEAR OF REPORT
DECEMBER 31, 2024

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Actual Amount
701	Salaries and Wages - Employees_____	\$ 2,763
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_____	8,656
716	Fuel for Power Production_____	
718	Chemicals_____	3,425
720	Materials and Supplies_____	
730	Contractual Services:	
	Billing_____	
	Professional (Contract Ops & Annual Report/Legal)_____	29,559
	Testing_____	4,420
	Other (Management Fee)_____	3,002
740	Rents_____	
750	Transportation Expense_____	
755	Insurance Expense_____	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	
770	Bad Debt Expense_____	
775	Miscellaneous Expenses (includes Bank Service Fees)_____	1
	Total Wastewater Operation And Maintenance Expense_____	\$ 51,826 *

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
Residential Service					
All meter sizes	D	1.0	174	174	174
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	1	1	8
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
Total			175	175	182

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Vantage Oaks Utility LLC

YEAR OF REPORT
DECEMBER 31, 2024

PUMPING EQUIPMENT

Lift Station Number _____	<u>1</u>	<u>1</u>	_____	_____	_____	_____
Make or Type and nameplate data on pump _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
Year installed _____	<u>2005</u>	<u>2005</u>	_____	_____	_____	_____
Rated capacity _____	_____	_____	_____	_____	_____	_____
Size _____	<u>2HP</u>	<u>3HP</u>	_____	_____	_____	_____
Power:	_____	_____	_____	_____	_____	_____
Electric _____	<u>230V</u>	<u>230</u>	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

SERVICE CONNECTIONS

Size (inches) _____	<u>4</u>	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	_____	_____	_____	_____	_____	_____
Average length _____	_____	_____	_____	_____	_____	_____
Number of active service connections _____	<u>175</u>	_____	_____	_____	_____	_____
Beginning of year _____	<u>175</u>	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	<u>175</u>	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

COLLECTING AND FORCE MAINS

	Collecting Mains			Force Mains		
Size (inches) _____	<u>8</u>	_____	_____	<u>4</u>	_____	_____
Type of main _____	<u>PVC</u>	_____	_____	<u>PVC</u>	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____
Beginning of year _____	<u>5200</u>	_____	_____	<u>300</u>	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	<u>5200</u>	_____	_____	<u>300</u>	_____	_____

5200

MANHOLES

Size (inches) _____	<u>4Ft</u>	_____	_____	_____
Type of Manhole _____	<u>Precast</u>	_____	_____	_____
Number of Manholes:	_____	_____	_____	_____
Beginning of year _____	<u>32</u>	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	<u>32</u>	_____	_____	_____

UTILITY NAME: Vantage Oaks Utility LLC

YEAR OF REPORT
DECEMBER 31, 2024

TREATMENT PLANT

Manufacturer_____	Defiance_____	_____	_____
Type_____	Extended Aeration_____	_____	_____
"Steel" or "Concrete"_____	Concrete_____	_____	_____
Total Permitted Capacity_____	5,000 GPD_____	_____	_____
Average Daily Flow_____	4500 GPD_____	_____	_____
Method of Effluent Disposal_____	Perc Ponds_____	_____	_____
Permitted Capacity of Disposal_____	5,000 GPD_____	_____	_____
Total Gallons of Wastewater treated_____	11,924,600_____	_____	_____

MASTER LIFT STATION PUMPS

Manufacturer_____	Hydromatic_____	Hydromatic_____	_____	_____	_____	_____
Capacity (GPM's)_____	115_____	135_____	_____	_____	_____	_____
Motor:_____	_____	_____	_____	_____	_____	_____
Manufacturer_____	_____	_____	_____	_____	_____	_____
Horsepower_____	3_____	3_____	_____	_____	_____	_____
Power (Electric or Mechanical)_____	Electric_____	Electric_____	_____	_____	_____	_____

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January_____	1,103,600_____	_____	All_____
February_____	891,000_____	_____	All_____
March_____	914,500_____	_____	All_____
April_____	909,000_____	_____	All_____
May_____	527,000_____	_____	All_____
June_____	1,059,000_____	_____	All_____
July_____	1,072,600_____	_____	All_____
August_____	1,119,100_____	_____	All_____
September_____	1,164,000_____	_____	All_____
October_____	982,700_____	_____	All_____
November_____	1,032,000_____	_____	All_____
December_____	1,150,100_____	_____	All_____
Total for year_____	11,924,600_____	_____	_____

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: Vantage Oaks Utility 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="" 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.	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____ *
				(signature of chief executive officer of the utility)
1.	2.	3.	4.	
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	_____ *
				(signature of chief financial officer of the utility)

* 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.

UTILITY NAME:

Vantage Oaks Utility LLC

YEAR OF REPORT
DECEMBER 31, 2024

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. 162
2. Maximum number of ERCs* which can be served. 182
3. Present system connection capacity (in ERCs*) using existing lines 162
4. Future connection capacity (in ERCs*) upon service area buildout. Built Ou
5. Estimated annual increase in ERCs*. None
6. Describe any plans and estimated completion dates for any enlargements or improvements of 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.
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? _____

10. When did the company last file a capacity analysis report with the DEP? 1/2019
11. If the present system does not meet the requirements of DEP rules, submit the following:
 - 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 # FLA013897

- * 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 single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
 - (b) If no historical flow data are available use:
$$ERC = (\text{Total SFR gallons sold (omit 000/365 days/280 gallons per day)}).$$

Small Wastewater Utility Regulatory Assessment Fee Return

Florida Public Service Commission

(See Filing Instructions on Back of Form)

STATUS:

- ☒ Actual Return
☐ Estimated Return
☐ Amended Return

PERIOD COVERED:

1-1-2024
to
12-31-2024

Vantage Oaks Utility LLC
4071 SE 24th Street
Okeechobee, FL 34974

Please Complete Below If Official Mailing Address Has Changed

FOR PSC USE ONLY

Check # _____
\$ _____ 0604002
\$ _____ 000000
\$ _____ E
\$ _____ P 0604002
\$ _____ I 000000
Postmark Date _____
Initials of Preparer _____

(Name of Utility)	(Address)	(City/State)	(Zip)
Florida Public Service Commission Certificate	#537-S	#	#
WASTEWATER OPERATING REVENUES			
FLAT-RATE REVENUES			
1. Residential Revenues (\$21.1)	\$42,080	\$	\$
2. Commercial Revenues (\$21.2)			
3. Industrial Revenues (\$21.3)			
4. Revenues from Public Authorities (\$21.4)			
5. Multiple Family Dwelling Revenues (\$21.5)			
6. Other Revenues (\$21.6)			
7. TOTAL FLAT-RATE REVENUES	\$42,080	\$	\$
MEASURED REVENUES			
8. Residential Revenues (\$22.1)			
9. Commercial Revenues (\$22.2)			
10. Industrial Revenues (\$22.3)			
11. Revenues from Public Authorities (\$22.4)			
12. Multiple Family Dwelling Revenues (\$22.5)			
13. TOTAL MEASURED REVENUES	\$	\$	\$
14. Revenues from Public Authorities (\$23)			
15. Revenues from Other Systems (\$24)			
16. Interdepartmental Revenues (\$25)			
17. TOTAL OPERATING REVENUES (Lines 7+13+14+15+16)	\$42,080	\$	\$
OTHER WASTEWATER REVENUES			
18. Guaranteed Revenues (Include Revenues from A.F.P.I. Charges) (\$30)			
19. Sales of Sludge (\$31)			
20. Forfeited Discounts (\$32)			
21. Rents from Wastewater Property (\$34)			
22. Interdepartmental Rents (\$35)			
23. Other Wastewater Revenues (\$36) Describe:			
Describe:			
24. TOTAL OTHER WASTEWATER REVENUES (Lines 18+19+20+21+22+23)	\$	\$	\$
25. TOTAL WASTEWATER REVENUES* (Lines 17+24) ⁽¹⁾	\$42,080	\$	\$
26. Less: Expense for Purchased Wastewater Treatment from FPSC-Regulated Utility	()	()	()
27. NET WASTEWATER REVENUES (Line 25 Less Line 26)	42,080		
28. REGULATORY ASSESSMENT FEE DUE - (Multiply Line 27 by 0.045)			
(If more than \$25, enter amount. If less, enter \$25) ⁽²⁾			
29. Less: Approved Prior-Period Credit			
30. NET REGULATORY ASSESSMENT FEE (Line 28 Less Line 29)			
31. Penalty for Late Payment (see "4. Failure to File by Due Date" on back)			
32. Interest for Late Payment (see "4. Failure to File by Due Date" on back)			
33. Extension Payment Fee (see "5. Extension" on back)			
34. TOTAL AMOUNT DUE (Line 30+31+32+33)			

⁽¹⁾ These amounts must agree with Annual Report Schedule F-3

⁽²⁾ As provided in Section 350.113, Florida Statutes, the minimum Annual Fee is \$25; see item #7 on back

If service was purchased from a regulated utility, please insert its name: _____

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

AUTHORIZED SIGNER 2/14/25

(Signature of Utility Official) (Date)
AUSTIN BERK
(Please Print Name)
Telephone Number (202) 838 6471 Fax Number ()
F.E.I. No. _____

FLORIDA PUBLIC SERVICE COMMISSION

Instructions For Filing Regulatory Assessment Fee Return (Small Wastewater System)

1. **WHO MUST FILE:** Each small regulated system under the jurisdiction of the Florida Public Service Commission (Commission) for any part of the 12-month period, January 1 through December 31, preceding the due date as reflected in the following paragraph. A small utility is defined as a utility with annual revenues of less than \$200,000 based on the most recent prior calendar year.
2. **WHEN TO FILE:** To avoid payment of penalties and interest, the Regulatory Assessment Fee Return form must be filed or postmarked before March 31 for the report period January 1 through December 31. However, if March 31 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee may be filed or postmarked on the next business day, without penalty.
3. **FEES:** Each Commission-regulated system shall pay the presently established percentage (Line 28) of its gross operating revenues derived from intrastate business. (Gross Operating Revenues are defined as the total revenues before expenses.) To assure an accurate recording of your fee payment, it is most important that you identify each certificate number in the appropriate space.
4. **FAILURE TO FILE BY DUE DATE:** Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 31). In addition, interest shall be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 32).
5. **EXTENSION:** A utility, for good cause shown in a written request, may be granted an extension for a period not to exceed 30 days. Such request should be made by filing the enclosed *Request for Extension to File Regulatory Assessment Fee Return* form (PSC/CCA 124), two weeks prior to the filing date. If an extension is granted, a charge shall be added to the amount due:

0.75% of the fee to be remitted for an extension of 15 days or less, or
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues. If such return is filed by the normal due date, the utility shall be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period. An automatic 30-day extension to file an actual return may be obtained by checking the "Estimated Return" space in the top left-hand corner on the reverse side.

6. **AUTHORITY:** The authority to collect regulatory assessment fees is granted to the Commission by Section 350.113 and 367.145, Florida Statutes.
7. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by March 31. If there are no revenues OR if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.
8. **FEE ADJUSTMENTS:** Computation errors and/or differences in gross operating revenues reported for regulatory assessment fee purposes and those reported in the annual report may cause adjustments to amounts paid to the Commission. You will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed the Commission by reason of the adjustment.
9. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your files, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. However, if you are unable to use the envelope, please address your remittance as follows:

Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

ATTENTION: Fiscal Services

10. **ADDITIONAL ASSISTANCE:** If you need additional information or assistance in preparing your Regulatory Assessment Fee Return, please contact the Division of Economic Regulation at (850) 413-6900 or at the above-referenced address, changing the Attention line.