

CLASS "C"

OFFICIAL COPY
DIVISION OF
REGULATION

WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

SU836-03-AR

West Lakeland Wastewater, Inc.

EXACT LEGAL NAME OF RESPONDENT

515-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
04 APR 12 AM 9:50
DIVISION OF
ECONOMIC REGULATION

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2003

Cronin, Jackson, Nixon & Wilson
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

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April 1, 2004

Officers and Directors
West Lakeland Wastewater, Inc.

We have compiled the 2003 Annual Report of West Lakeland Wastewater, Inc. in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Florida Public Service Commission, information that is the representation of the management of West Lakeland Wastewater, Inc. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any form of assurance on it.

This report is presented in accordance with the requirements of the Florida Public Service Commission, which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

Cronin, Jackson, Nixon & Wilson

CRONIN, JACKSON, NIXON & WILSON

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

Company: WEST LAKELAND WASTEWATER, INC.

For the Year Ended December 31, 2003

| (a) | (b) | (c) | (d) |
|---|--|--|-------------------------|
| Accounts | Gross Wastewater Revenues per Sch. F-3 | Gross Wastewater Revenues per RAF Return | Difference (b) - (c) |
| Gross Revenue: | | | |
| Residential | \$ 57,544 | \$ 57,544 | \$ - |
| Commercial | - | - | - |
| Industrial | - | - | - |
| Multiple Family | - | - | - |
| Guaranteed Revenues | - | - | - |
| Other | (21,120) | (21,120) | - |
| Total Wastewater Operating Revenue | \$ 36,424 | \$ 36,424 | \$ - |
| LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility | - | - | - |
| Net Wastewater Operating Revenues | \$ 36,424 | \$ 36,424 | \$ - |

Explanations:

Note: Adjust revenue for City of Lakeland overpayment (\$14,964) and Service Availability Charges (\$6,156), included in revenue in 2002.

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).

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FINANCIAL

SECTION

REPORT OF

West Lakeland Wastewater, Inc.
(Exact name of utility)

P.O. Box 266

2903 Brooks Street

Eaton Park, FL 33840-0266
Mailing Address

Lakeland, FL 33803
Street Address

Polk
County

Telephone Number (863) 665-1748

Date Utility First Organized 1972

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

Individual

Sub Chapter S Corporation

1120 Corporation

Partnership

Location where books and records are located:

2903 Brooks Street
Lakeland, FL 33803

Names of subdivisions where service is provided:

Village of Lakeland

CONTACTS:

| Name | Title | Principle Business Address | Salary Charged Utility |
|---|----------------|---|------------------------|
| Person to send correspondence: Cronin, Jackson, Nixon & Wilson | CPA's | 2560 Gulf-to-Bay Blvd. Clearwater, FL. | |
| Person who prepared this report: Cronin, Jackson, Nixon & Wilson | CPA's | 2560 Gulf-to-Bay Blvd. Clearwater, FL. | |
| Officers and Managers: Suzanne A Britt | President | P.O. Box 266, Eaton Park FL 33840 | 12,000 |
| Sam Averett | Vice President | P.O. Box 266, Eaton Park FL 33840 | 12,000 |
| | | | None |
| | | | None |
| | | | None |
| | | | None |

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 |
|-----------------|------------------------------|-----------------------------------|------------------------|
| Suzanne A Britt | 50% | P.O. Box 266, Eaton Park FL 33840 | None |
| Sam Averett | 50% | P.O. Box 266, Eaton Park FL 33840 | None |
| | | | |
| | | | |
| | | | |

INCOME STATEMENT

| Account Name | Ref. Page | Water | Wastewater | Other (1) | Total Company |
|---|------------|-------|------------|-----------|---------------|
| Gross Revenue: | | | | | |
| Residential _____ | | | \$ 57,544 | | \$ 57,544 |
| Commercial _____ | | | | | - |
| Industrial _____ | | | | | - |
| Multiple Family _____ | | | | | - |
| Guarenteed Revenues _____ | | | | | - |
| Other (Specify) _Note (1) _____ | | | (21,120) | | (21,120) |
| Total Gross Revenue _____ | | N/A | 36,424 | N/A | 36,424 |
| Operation Expense (Must tie to Pages W-3 and S-3) | W-3 S-3 | N/A | 92,958 | | 92,958 |
| Depreciation Expense _____ | F-5 | | 12,709 | | 12,709 |
| CIAC Amortization Expense _____ | F-8 | | (6,421) | | (6,421) |
| Taxes Other Than Income _____ | F-7 | - | 6,655 | - | 6,655 |
| Income Taxes _____ | F-7 | - | - | | - |
| Total Operating Expenses _____ | | - | 105,901 | | 105,901 |
| Net Operating Income (Loss) | | - | (69,477) | - | (69,477) |
| Other Income: | | | | | |
| Nonutility Income _____ | | - | 4,784 | | 4,784 |
| Interest Income _____ | | - | 700 | | 700 |
| Acquisition Adj write off _____ | | | 131,408 | | 131,408 |
| Other Deductions: | | | | | |
| Miscellaneous Nonutility Expenses _____ | | | 38,272 | | 38,272 |
| Interest Expense _____ | | - | 20,949 | | 20,949 |
| Extraord. Loss _____ | | - | - | | - |
| _____ | | | | | - |
| _____ | | | | | - |
| Net Income (Loss) | | N/A | \$ 8,194 | N/A | \$ 8,194 |

Note: Adjust revenue for City of Lakeland overpayment (\$14,964) and Service Availability Charges (\$6,156), included in revenue in 2002.

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT
December 31, 2003

COMPARATIVE BALANCE SHEET

| Account Name | Reference Page | Current Year | Previous Year |
|--|----------------|-------------------|-------------------|
| ASSETS: | | | |
| Utility Plant In Service (101 - 105) _____ | F-5, W-1, S-1 | \$ 344,035 | \$ 600,678 |
| Accumulated Depreciation and Amortization (108) _____ | F-5, W-2, S-2 | (219,593) | (202,204) |
| Net Utility Plant _____ | | 124,442 | 398,474 |
| Cash _____ | | 1,922 | (8,747) |
| Customer Accounts Receivable (141) _____ | | 5,751 | |
| Other Assets (Specify): | | | |
| Other Intangibles | | 1,773 | 2,216 |
| Nonutility land | | 300,273 | |
| | | | |
| | | | |
| Total Assets _____ | | \$ 434,161 | \$ 391,943 |
| LIABILITIES AND CAPITAL: | | | |
| Common Stock Issued (201) _____ | F-6 | \$ 500 | \$ 500 |
| Preferred Stock Issued (204) _____ | F-6 | - | - |
| Other Paid In Capital (211) _____ | | | |
| Retained Earnings (Deficit)(215) _____ | F-6 | (23,889) | (32,082) |
| Proprietary Capital (Proprietary and partnership only) (218) _____ | F-6 | | |
| Total Capital _____ | | (23,389) | (31,582) |
| Long Term Debt (224) _____ | F-6 | 195,687 | 187,284 |
| Accounts Payable (231) _____ | | 178,485 | 26,000 |
| Notes Payable (232) _____ | | | |
| Customer Deposits (235) _____ | | | |
| Accrued Taxes (236) _____ | F-7 | 1,639 | 2,949 |
| Other Liabilities (Specify): | | | |
| Acquisition Adjustment | | | 131,408 |
| | | | |
| | | | |
| Advances For Construction (252) _____ | | | |
| Contributions In Aid Of Construction - Net (271 - 272) _____ | F-8 | 81,739 | 75,884 |
| Total Liabilities and Capital _____ | | \$ 434,161 | \$ 391,943 |

UTILITY NAME: West Lakeland Wastewater, Inc.

GROSS UTILITY PLANT

| Plant Accounts: (101 - 107) Inclusive | Water | Sewer | Plant Other Than Reporting Systems | Total |
|---|-------|------------|------------------------------------|------------|
| Utility Plant In Service (101) _____ | N/A | \$ 344,035 | N/A | \$ 344,035 |
| Construction Work In Progress (105) _____ | | | | - |
| Other (Specify) _____ | | | | - |
| _____ | | | | - |
| _____ | | | | - |
| Total Utility Plant _____ | N/A | \$ 344,035 | N/A | \$ 344,035 |

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

| Account 108 | Water | Wastewater | Other Than Reporting Systems | Total |
|--|-------|------------|------------------------------|------------|
| Balance First Of Year _____ | N/A | \$ 202,204 | N/A | \$ 202,204 |
| Add Credits During Year: | | | | |
| Accruals charged to depreciation account _____ | - | 12,709 | | 12,709 |
| Salvage _____ | | | | - |
| Other credits (specify) _____ | | | | - |
| _____ | | | | - |
| Total credits _____ | | 12,709 | | 12,709 |
| Deduct Debits During Year: | | | | |
| Book cost of plant retired _____ | - | - | | - |
| Cost of removal _____ | | | | - |
| Other debits (specify) _____ | | | | |
| Correct PY depr _____ | | (4,680) | | (4,680) |
| Total debits _____ | - | (4,680) | | (4,680) |
| Balance End of Year _____ | | \$ 219,593 | N/A | \$ 219,593 |

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT
December 31, 2003

CAPITAL STOCK (201 - 204)

| | Common Stock | Preferred Stock |
|---|--------------|-----------------|
| Par or stated value per share _____ | \$ 1.00 | N/A |
| Shares authorized _____ | 500 | |
| Shares issued and outstanding _____ | 500 | |
| Total par value of stock issued _____ | 500 | |
| Dividends declared per share for year _____ | None | |

RETAINED EARNINGS (215)

| | Appropriated | Un-Appropriated |
|------------------------------------|--------------|-----------------|
| Balance first of year _____ | N/A | \$ (32,082) |
| Charges during the year (specify): | | |
| Current Year Income _____ | - | 8,194 |
| Rounding _____ | | (1) |
| Balance end of year _____ | \$ | \$ (23,889) |

PROPRIETARY CAPITAL (218)

| | Proprietor or Partner | Partner |
|------------------------------------|-----------------------|---------|
| Balance first of year _____ | N/A | N/A |
| Charges during the year (specify): | | |
| Current year income _____ | | |
| Balance end of year _____ | | |

LONG TERM DEBT (224)

| Description of Obligation (Including Nominal Date of Issue and Date of Maturity) | Interest | | Principal Per Balance Sheet Date |
|--|----------|---------------|----------------------------------|
| | Rate | # of Payments | |
| Colonial Bank 6/20/01 - _____ | 9.25 | 12 | \$ 141,186 |
| Ida Averett _____ | 10.00 | None | 54,501 |
| _____ | % | | - |
| _____ | % | | |
| Total _____ | | | \$ 195,687 |

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT
December 31, 2003

TAXES ACCRUED (236)

| (a) | WATER (b) | SEWER (c) | OTHER (d) | TOTAL (e) |
|---------------------------|--------------|--------------|--------------|--------------|
| Income Taxes: | | | | |
| Federal income tax | \$ - | \$ - | N/A | \$ - |
| State income tax | - | - | | |
| Taxes Other Than Income: | | | | |
| State ad valorem tax | - | - | | |
| Local property tax | - | 3,882 | | 3,882 |
| Regulatory assessment fee | | 2,589 | | 2,589 |
| Other (Specify): | - | - | | |
| Other Taxes | - | 184 | | 184 |
| Total taxes accrued | | \$ 6,655 | | \$ 6,655 |

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning 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 |
|---------------------|--------------|-------------------|------------------------|
| Averett Septic Tank | N/A | \$ 43,770 | Repairs & Maintenance |
| Hamic & Shivers | | 4,620 | Accounting |
| Eduardo Morrell | | 1,972 | Legal |
| City of Lakeland | | 2,441 | Billing |
| | | | |
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UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT
December 31, 2003

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

| (a) | Water (b) | Wastewater (c) | TOTAL (d) |
|--|-----------|----------------|------------|
| 1. Balance first of year _____ | N/A | \$ 163,404 | \$ 163,404 |
| 2. Add credits during year: | | | |
| _____ | - | 13,196 | 13,196 |
| 3. Total _____ | - | 176,600 | 176,600 |
| 4. Deduct charges during year _____ | - | | - |
| 5. Balance end of year _____ | | 176,600 | 176,600 |
| 6. Less Accumulated Amortization _____ | | (94,861) | (94,861) |
| 7. Net CIAC _____ | | \$ 81,739 | \$ 81,739 |

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 _____ | | | NONE | NONE |
| Report below all capacity charges, main extension charges and customer connections charges received during the year. | | | Water | Wastewater |
| Description of Charge | Number of Connections | Charge per Connection | | |
| Capacity Fees | 15 | 430 | | 6,450 |
| Main Ext Fees | 15 | 450 | | 6,750 |
| Rounding | | | | (4) |
| Total Credits During Year (Must agree with line # 2 above) _____ | | | \$ - | \$ 13,196 |

ACCUMULATED AMORTIZATION OF CIAC

| | Water | Wastewater | Total |
|---|-------|------------|-----------|
| Balance First of Year _____ | N/A | \$ 87,520 | \$ 87,520 |
| Add Debits During Year: _____ | - | 6,421 | 6,421 |
| Prior year adjustment _____ | - | 920 | 920 |
| Deduct Credits During Year: _____ | - | - | |
| Balance End of Year (Must agree with line #6 above) _____ | \$ - | \$ 94,861 | \$ 94,861 |

UTILITY NAME: West Lakeland Wastewater, Inc.

| |
|--|
| YEAR OF REPORT December 31, 2003 |
|--|

SCHEDULE "A"

SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (2)

| CLASS OF CAPITAL (a) | Dollar Amount (1) (b) | Percentage of Capital 0 | Actual Cost Rates (d) | Weighted Cost [c x d] (e) |
|-----------------------------|-----------------------------|----------------------------------|--------------------------------|------------------------------------|
| Common Equity | N/A | % | - | % |
| Preferred Stock | - | % | - | % |
| Long Term Debt | - | % | - | % |
| Customer Deposits | - | % | - | % |
| Tax Credits - Zero Cost | - | % | - | % |
| Tax Credits - Weighted Cost | - | % | - | % |
| Deferred Income Taxes | - | % | - | % |
| Other (Explain) | - | % | - | % |
| Total | \$ - | 100.00 % | | - |

- (1) Should equal amounts on schedule B, Column (f), Page F-10.
- (2) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

| | |
|---|---------------|
| Current Commission approved AFUDC rate: | <u>None</u> % |
| Commission order approving AFUDC rate: | _____ |

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT
December 31, 2003

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

| CLASS OF CAPITAL (a) | PER BOOK BALANCE (b) | 0 ADJUSTMENTS (c) | NON-JURIS. ADJUSTMENTS | OTHER (1) ADJUSTMENTS (e) | CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (f) |
|---------------------------------|---|----------------------------------|-----------------------------------|--|---|
| Common Equity | N/A | | | | - |
| Preferred Stock | - | | | | - |
| Long Term Debt | - | | | | - |
| Customer Deposits | - | | | | - |
| Tax Credits - Zero Cost | | | | | - |
| Tax Credits - Weighted Cost | | | | | - |
| Deferred Income Taxes | | | | | - |
| Other (Explain) | | | | | - |
| Total | - | - | - | - | - |

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

| |
|--------------------------------------|
| Adjustment to remove negative equity |
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WATER OPERATION SECTION

Note: West Lakeland Wastewater, Inc. provides wastewater service only, therefore, Schedules W-1 through W-7 have been omitted from this report.

**WASTEWATER
OPERATING
SECTION**

UTILITY NAME: West Lakeland Wastewater, Inc.

WASTEWATER UTILITY PLANT ACCOUNTS

| Acct. No. (a) | Account Name (b) | Previous Year (c) | Additions (d) | Retirements (e) | Current Year (f) |
|---------------|---|-------------------|------------------|---------------------|-------------------|
| 351 | Organization | \$ - | \$ - | \$ - | \$ - |
| 352 | Franchises | - | - | - | - |
| 353 | Land and Land Rights | 360,000 | - | (300,273) | 59,727 |
| 354 | Structure and Improvements | 916 | 780 | - | 1,696 |
| 355 | Power Generation Equipment | - | - | - | - |
| 360 | Collection Sewers - Force | 6,548 | - | - | 6,548 |
| 361 | Collection Sewers - Gravity | 98,741 | - | - | 98,741 |
| 362 | Special Collecting Structures | - | - | - | - |
| 363 | Services to Customers | 16,503 | - | - | 16,503 |
| 364 | Flow Measuring Devices | 1,403 | - | - | 1,403 |
| 365 | Flow Measuring Installations | 952 | - | - | 952 |
| 370 | Receiving Wells | 35,296 | 14,111 | - | 49,407 |
| 371 | Pumping Equipment | - | 2,769 | - | 2,769 |
| 380 | Treatment and Disposal Equipment | 73,557 | 25,663 | - | 99,220 |
| 381 | Plant Sewers | - | - | - | - |
| 382 | Outfall Sewer Lines | 6,762 | - | - | 6,762 |
| 389 | Other Plant and Miscellaneous Equipment | - | - | - | - |
| 390 | Office Furniture and Equipment | - | 307 | - | 307 |
| 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 Sewer Plant | \$ 600,678 | \$ 43,630 | \$ (300,273) | \$ 344,035 |

* This amount should tie to Sheet F-5

Note: \$300,273 has been reclassified to nonutility property per PSC-01-1271-PAA-SU

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

| Acct. No. (a) | Account Name (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 | - | - | % | - | - | - | - |
| 352 | Franchises | - | - | % | - | - | - | - |
| 354 | Structure and Improvements | 25 | - | 4.00 % | 939 | (23) | 53 | 969 |
| 355 | Power Generation Equipment | - | - | % | - | - | - | - |
| 360 | Collection Sewers - Force | 27 | - | 3.70 % | 4,818 | 183 | 242 | 5,243 |
| 361 | Collection Sewers - Gravity | 40 | - | 2.50 % | 76,204 | (265) | 2,469 | 78,408 |
| 362 | Special Collecting Structures | - | - | % | - | - | - | - |
| 363 | Services to Customers | 35 | - | 2.90 % | 13,087 | - | 472 | 13,559 |
| 364 | Flow Measuring Devices | 5 | - | 20.00 % | 1,685 | (282) | - | 1,403 |
| 365 | Flow Measuring Installations | 35 | - | 2.90 % | 776 | - | 27 | 803 |
| 370 | Receiving Wells (Lift Stations) | 15 | - | 6.70 % | 32,416 | 2,513 | 3,223 | 38,152 |
| 371 | Pumping Equipment | 15 | - | 6.70 % | - | 92 | 185 | 277 |
| 380 | Treatment and Disposal Equipment | 15 | - | 6.70 % | 71,121 | 2,436 | 5,762 | 79,319 |
| 381 | Plant Sewers | - | - | % | - | - | - | - |
| 382 | Outfall Sewer Lines | 30 | - | 3.30 % | 1,158 | - | 225 | 1,383 |
| 389 | Other Plant and Miscellaneous Equipment | - | - | % | - | - | - | - |
| 390 | Office Furniture and Equipment | 6 | - | 16.70 % | - | 26 | 51 | 77 |
| 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 | - | - | % | - | - | - | - |
| | Totals | | | | 202,204 | 4,680 | 12,709 | 219,593 |

* This amount should tie to Sheet F-5
Note: Debits Column (Column (g)) to correct prior year depreciation rates used

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

| Acct. No. | Account Name | Amount |
|-----------|---|-------------|
| 701 | Salaries and Wages - Employees _____ | |
| 703 | Salaries and Wages - Officers, Directors, and Majority Stockholders _____ | 24,000 |
| 704 | Employee Pensions and Benefits _____ | |
| 710 | Purchased Wastewater Treatment _____ | |
| 711 | Sludge Removal Expense _____ | 2,160 |
| 715 | Purchased Power _____ | 8,890 |
| 716 | Fule for Power Production _____ | |
| 718 | Chemicals _____ | 2,100 |
| 720 | Materials and Supplies _____ | 500 |
| 730 | Contractual Services: | |
| | Operator and Management _____ | 30,163 |
| | Testing _____ | 1,258 |
| | Other _____ | 9,033 |
| 740 | Rents _____ | 4,200 |
| 750 | Transportation Expense _____ | |
| 755 | Insurance Expense _____ | 3,452 |
| 765 | Regulatory Commission Expenses (Amortized Rate Case Expense) _____ | |
| 770 | Bad Debt Expense _____ | 108 |
| 775 | Miscellaneous Expenses _____ | 7,094 |
| | Total Wastewater Operation and Maintenance Expense _____ | \$ 92,958 * |

* 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 | | | | | |
| 5/8" | D | 1.0 | 295 | 285 | 285 |
| 3/4" | D | 1.5 | | | |
| 1" | D | 2.5 | | | |
| 1 1/2" | D,T | 5.0 | | | |
| 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 | | | |
| 3" | D | 15.0 | | | |
| 3" | C | 16.0 | | | |
| 3" | T | 17.5 | | | |
| Unmetered Customers | | 1.0 | | | |
| Other (Specify): | | | | | |
| ** D = Displacement C = Compound T = Turbine | | | Total | 295 | 285 |
| | | | | | 285 |

PUMPING EQUIPMENT

| | | | | | | | |
|---|---------|---------|---------|---------|---------|---------|-------|
| Lift station number _____ | 2-1 | 2-2 | 3-1 | 3-2 | EFF1/s | EFF1/s | _____ |
| Make or type and nameplate data of pump _____ | Subm | Subm | Subm | Subm | Subm | Subm | _____ |
| Year installed _____ | Unknown | Unknown | Unknown | Unknown | Unknown | Unknown | _____ |
| Rated capacity (GPM) _____ | 150 | 150 | 100 | 100 | 100 | 100 | _____ |
| Size (HP) _____ | 1.5 | 1.5 | 1 | 1 | 1 | 1 | _____ |
| Power: | | | | | | | |
| Electric _____ | X | X | X | X | X | X | _____ |
| Mechanical _____ | | | | | | | |
| Nameplate data of motor _____ | | | | | | | |

SERVICE CONNECTIONS

| | | | | | | | |
|---|--------|-------|-------|-------|-------|-------|-------|
| Size (inches) _____ | 3 1/2" | _____ | _____ | _____ | _____ | _____ | _____ |
| Type (PVC, VCP, etc) _____ | PVC | _____ | _____ | _____ | _____ | _____ | _____ |
| Average length _____ | 50' | _____ | _____ | _____ | _____ | _____ | _____ |
| Number of active service connections _____ | 293 | _____ | _____ | _____ | _____ | _____ | _____ |
| Beginning of year _____ | 293 | _____ | _____ | _____ | _____ | _____ | _____ |
| Added during year _____ | 15 | _____ | _____ | _____ | _____ | _____ | _____ |
| Retired during year _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| End of year _____ | 308 | _____ | _____ | _____ | _____ | _____ | _____ |
| Give full particulars concerning inactive connections _____ | | | | | | | |
| Vacant homes _____ | 23 | _____ | _____ | _____ | _____ | _____ | _____ |

COLLECTING AND FORCE MAINS AND MANHOLES

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 1 | Unit 2 | Unit 3 | Unit 4 |
|--------------------------------|------------------|----------|----------|----------|-------------|--------|--------|--------|
| | Collecting Mains | | | | Force Mains | | | |
| Size (inches) _____ | 6" - 8" | 6" - 8" | 6"-12" | 6"-12" | 6" | 4" | 6" | 4" |
| Type of main _____ | PVC/Clay | PVC/Clay | PVC/Clay | PVC/Clay | PVC/Clay | PVC | PVC | PVC |
| Length of main (nearest foot): | | | | | | | | |
| Beginning of year _____ | 2,613 | 1,750 | 2,738 | 3,075 | 25 | 1,000 | 70 | 740 |
| Added during year _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Retired during year _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| End of year _____ | 2,613 | 1,750 | 2,738 | 3,075 | 25 | 1,000 | 70 | 740 |

MANHOLES:

| | Unit 1 | Unit 2 | Unit 3 | Unit 4 |
|---------------------------|---------|---------|---------|---------|
| Size _____ | 24 | 24 | 24 | 24 |
| Type _____ | Stl/Pls | Stl/Pls | Stl/Pls | Stl/Pls |
| Number: | | | | |
| Beginning of year _____ | 9 | 6 | 14 | 12 |
| Added during year _____ | _____ | _____ | _____ | _____ |
| Retired during year _____ | _____ | _____ | _____ | _____ |
| End of year _____ | 9 | 6 | 14 | 12 |

UTILITY NAME: West Lakeland Wastewater, Inc.

PUMPING EQUIPMENT

| | | | | | | | |
|---|-------|-------|-------|-------|-------|-------|-------|
| Lift station number _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Make or type and nameplate data of pump _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Year installed _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Rated capacity (GPM) _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Size (HP) _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Power: | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Electric _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Mechanical _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Nameplate data of motor _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |

SERVICE CONNECTIONS

| | | | | | | | |
|---|-------|-------|-------|-------|-------|-------|-------|
| Size (inches) _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Type (PVC, VCP, etc) _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Average length _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Number of active service connections _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Beginning of year _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Added during year _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Retired during year _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| End of year _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Give full particulars concerning inactive connections _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |

COLLECTING AND FORCE MAINS AND MANHOLES

Unit 5

| | Collecting Mains | | | Force Mains | | | |
|--------------------------------|------------------|-------|-------|-------------|-------|-------|-------|
| Size (inches) _____ | 6" - 12" | _____ | _____ | _____ | _____ | _____ | _____ |
| Type of main _____ | PVC/Clay | _____ | _____ | _____ | _____ | _____ | _____ |
| Length of main (nearest foot): | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Beginning of year _____ | 3,200 | _____ | _____ | _____ | _____ | _____ | _____ |
| Added during year _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Retired during year _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| End of year _____ | 3,200 | _____ | _____ | _____ | _____ | _____ | _____ |

MANHOLES:

Unit 5

| | | | | |
|---------------------------|---------|-------|-------|-------|
| Size _____ | 24 | _____ | _____ | _____ |
| Type _____ | Stl/Pls | _____ | _____ | _____ |
| Number: | _____ | _____ | _____ | _____ |
| Beginning of year _____ | 12 | _____ | _____ | _____ |
| Added during year _____ | _____ | _____ | _____ | _____ |
| Retired during year _____ | _____ | _____ | _____ | _____ |
| End of year _____ | 12 | _____ | _____ | _____ |

UTILITY NAME: West Lakeland Wastewater, Inc.

TREATMENT PLANT

| | | | |
|---|------------------|-------|-------|
| Manufacturer _____ | Defiant _____ | _____ | _____ |
| Type _____ | Unknown _____ | _____ | _____ |
| "Steel" or "Concrete" _____ | Concrete _____ | _____ | _____ |
| Total Capacity _____ | 70,000gpd _____ | _____ | _____ |
| Average Daily Flow _____ | 48685 _____ | _____ | _____ |
| Effluent Disposal _____ | Irrigation _____ | _____ | _____ |
| Total Gallons of Wastewater Treated _____ | 17,769,900 _____ | _____ | _____ |

MASTER LIFT STATION PUMPS

| | | | | | | |
|--------------------------------------|-----------|-------|-------|-------|-------|-------|
| Manufacturer _____ | N/A _____ | _____ | _____ | _____ | _____ | _____ |
| Capacity _____ (PM) | _____ | _____ | _____ | _____ | _____ | _____ |
| Motor: | | | | | | |
| Manufacturer _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Horsepower _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Power (Electric or Mechanical) _____ | _____ | _____ | _____ | _____ | _____ | _____ |

PUMPING WASTEWATER STATISTICS

| Months | Gallons of Treated Wastewater | Effluent Reuse Gallons to Customers | Effluent Gallons Disposed of on site |
|----------------------|-------------------------------|-------------------------------------|--------------------------------------|
| January _____ | 1928600 _____ | None _____ | 1928600 _____ |
| February _____ | 1951500 _____ | _____ | 1951500 _____ |
| March _____ | 1494800 _____ | _____ | 1494800 _____ |
| April _____ | 1214600 _____ | _____ | 1214600 _____ |
| May _____ | 1307800 _____ | _____ | 1307800 _____ |
| June _____ | 2165600 _____ | _____ | 2165600 _____ |
| July _____ | 1505200 _____ | _____ | 1505200 _____ |
| August _____ | 2035800 _____ | _____ | 2035800 _____ |
| September _____ | 1098000 _____ | _____ | 1098000 _____ |
| October _____ | 1182000 _____ | _____ | 1182000 _____ |
| November _____ | 878000 _____ | _____ | 878000 _____ |
| December _____ | 1008000 _____ | _____ | 1008000 _____ |
| Total for year _____ | 17,769,900 _____ | _____ | 17,769,900 _____ |

If Wastewater Treatment is purchased, indicate the vendor:

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

| | |
|---|--------------------------|
| 1. Present ERC's * that system can efficiently serve. | <u>308</u> |
| 2. Maximum number of ERC's * which can be served. | <u>308</u> |
| 3. Present system connection capacity (in ERC's *) using existing lines. | <u>308</u> |
| 4. Future system connection capacity (in ERC's *) upon service area buildout. | <u>308</u> |
| 5. Estimated annual increase in ERC's *. | <u>5</u> |
| 8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. Renovation of tanks and pumps, installation of percolation, infrastructure replacement | |
| 7. If the utility uses reuse as a means of effluent disposal, attach 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? | <u>No</u> |
| <u>N/A</u> | |
| 9. Has the utility been required by the DEP or water management district to implement reuse? | <u>No</u> |
| If so, what are the utility's plans to comply with the DEP? | <u>N/A</u> |
| 10. When did the company last file a capacity analysis report with the DEP? | <u>N/A</u> |
| 11. If the present system does not meet the requirements of DEP rules: | |
| a. Attach a description of the plant upgrade necessary to meet the DEP rules. | |
| b. Have these plans been approved by DEP? | <u>N/A</u> |
| c. When will cor | <u>N/A</u> |
| d. Attach plans for funding the required upgrading. | <u>N/A</u> |
| e. Is this system under any Consent Order of the DEP? | <u>N/A</u> |
| 11. Department of Environmental Protection ID # | <u>FLA013009-001DW3P</u> |

Use 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 residence customers for the same period and divide the result by 365 days.

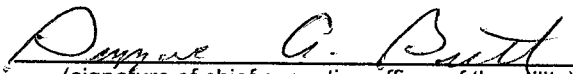
(b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$

CERTIFICATION OF ANNUAL REPORT

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

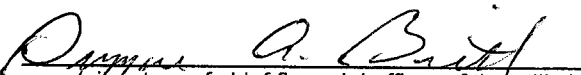
- | | | |
|--------------|-----------|--|
| YES (X) | NO () | 1. The utility is in substantial compliance with the Uniform System Of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code. |
| YES (X) | NO () | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES (X) | NO () | 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 (X) | NO () | 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. |
| (X) | (X) | (X) | (X) |



 (signature of chief executive officer of the utility)
 Date: President

| | | | |
|-----|-----|-----|-----|
| 1. | 2. | 3. | 4. |
| () | () | () | () |



 (signature of chief financial officer of the utility)
 Date: President

* 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.