

**CLASS "C"**  
**WATER AND/OR WASTEWATER UTILITIES**

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

***ANNUAL REPORT***

OF

Teresa P Fletcher  
S & L Utilities, Inc.  
P.O. Box 4186  
Ocala, FL 34478-4186

SU327-22-AR1

Certificate Number(s)

Submitted To The

***STATE OF FLORIDA***

FLORIDA PUBLIC SERVICE  
COMMISSION  
2023 APR -3 AM 10:10  
DIVISION OF  
ACCOUNTING & FINANCE

***PUBLIC SERVICE COMMISSION***  
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Public Service Commission  
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FOR THE

**YEAR ENDED DECEMBER 31, 2022**

## 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 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 preceeding 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". (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

S & L Utilities, Inc.

(EXACT NAME OF UTILITY)

PO Box 4186 Ocala, FL 34478 Mailing Address	Street Address Marion County
Telephone Number 352-671-1028	Date Utility First Organized 11/01/79
Fax Number 352-629-0041	E-mail Address <u>teresafletcher@cox.net</u>
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: Teresa Fletcher  
719 SE 46th Court, Ocala, FL 34471      352-671-1028

Name of subdivisions where services are provided: Sleepy Hollow, Ocala, FL

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Teresa Fletcher</u>	<u>President</u>	<u>PO Box 4186 Ocala, FL 34478</u>	
Person who prepared this report: <u>Douglas J. Louden</u>	<u>N/A</u>	<u>834 N. Magnolia Ave Ocala, FL 34475</u>	
Officers and Managers: <u>Teresa Fletcher</u>	<u>President</u>	<u>PO Box 4186 Ocala, FL 34478</u>	\$ 915
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

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
<u>Teresa Fletcher</u>	<u>100%</u>	<u>PO Box 4186 Ocala, FL 34478</u>	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: S & L Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2022
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
<b>Gross Revenue:</b>					
Residential_____		\$ _____	\$ <u>48958</u>	\$ _____	\$ <u>48958</u>
Commercial_____		_____	_____	_____	<u>0</u>
Industrial_____		_____	_____	_____	<u>0</u>
Multiple Family_____		_____	_____	_____	<u>0</u>
Guaranteed Revenues__		_____	_____	_____	<u>0</u>
Other (Specify)_____		_____	_____	_____	<u>0</u>
<b>Service Charges</b>					
Total Gross Revenue__		\$ <u>0</u>	\$ <u>48958</u>	\$ <u>0</u>	\$ <u>48958</u>
<b>Operation Expense (Must tie to pages W-3 and S-3)</b>					
	W-3 S-3	\$ _____	\$ <u>46375</u>	\$ _____	\$ <u>46375</u>
Depreciation Expense____	F-5	_____	<u>0</u>	_____	<u>0</u>
CIAC Amortization Expense_	F-8	_____	_____	_____	<u>0</u>
Taxes Other Than Income__	F-7	_____	<u>1496</u>	_____	<u>1496</u>
Income Taxes_____	F-7	_____	<u>0</u>	_____	<u>0</u>
Total Operating Expense		\$ <u>0</u>	<u>47871</u>	<u>0</u>	\$ <u>47871</u>
Net Operating Income (Loss)		\$ <u>0</u>	\$ <u>1087</u>	\$ <u>0</u>	\$ <u>1087</u>
<b>Other Income:</b>					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ <u>0</u>
_____		_____	_____	_____	<u>0</u>
_____		_____	_____	_____	<u>0</u>
<b>Other Deductions:</b>					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ <u>0</u>
Interest Expense_____		_____	_____	_____	<u>0</u>
_____		_____	_____	_____	<u>0</u>
_____		_____	_____	_____	<u>0</u>
_____		_____	_____	_____	<u>0</u>
Net Income (Loss)		\$ <u>0</u>	\$ <u>1087</u>	\$ <u>0</u>	\$ <u>1087</u>

UTILITY NAME: S & L Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2022
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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>152,328</u>	\$ <u>152,328</u>
Accumulated Depreciation and Amortization (108)_____	F-5,W-2,S-2	<u>(152,328)</u>	<u>(152,328)</u>
Net Utility Plant_____		\$ <u>0</u>	\$ <u>0</u>
Cash_____		<u>15,575</u>	<u>27,789</u>
Customer Accounts Receivable (141)_____		<u>1,519</u>	<u>5,084</u>
Other Assets (Specify):_____			
LAND_____		<u>12,955</u>	<u>12,955</u>
Note rcvbl Fletcher_____		<u>32,524</u>	<u>16,104</u>
Total Assets_____		\$ <u>62,573</u>	\$ <u>61,932</u>
Liabilities and Capital:			
Common Stock Issued (201)_____	F-6	<u>1,000</u>	<u>1,000</u>
Preferred Stock Issued (204)_____	F-6		
Other Paid in Capital (211)_____			
Retained Earnings (215)_____	F-6	<u>61,116</u>	<u>60,029</u>
Proprietary Capital (Proprietary and partnership only) (218)_____	F-6		
Total Capital_____		\$ <u>62,116</u>	\$ <u>61,029</u>
Long Term Debt (224)_____	F-6	\$ _____	\$ <u>0</u>
Accounts Payable (231)_____		<u>457</u>	<u>903</u>
Notes Payable (232)_____			
Customer Deposits (235)_____			
Accrued Taxes (236)_____			
Other Liabilities (Specify)_____			
Advances for Construction_____			
Contributions in Aid of Construction - Net (271-272)_____	F-8	<u>0</u>	<u>0</u>
Total Liabilities and Capital_____		\$ <u>62,573</u>	\$ <u>61,932</u>



UTILITY NAME: S & L Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2022
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**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ _____	\$ <u>152,328</u>	\$ _____	\$ <u>152,328</u>
Construction Work in Progress (105) _____	_____	_____	_____	0
Other (Specify) LAND	_____	<u>12,955</u>	_____	<u>12,955</u>
_____	_____	_____	_____	0
_____	_____	_____	_____	0
<b>Total Utility Plant</b> _____	\$ <u>0</u>	\$ <u>165,283</u>	\$ <u>0</u>	\$ <u>165,283</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ _____	\$ <u>152,328</u>	\$ _____	\$ <u>152,328</u>
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ _____	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Salvage _____	_____	_____	_____	0
Other Credits (specify) _____	_____	_____	_____	0
_____	_____	_____	_____	0
<b>Total Credits</b> _____	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ <u>0</u>
Cost of removal _____	_____	_____	_____	0
Other debits (specify) _____	_____	_____	_____	0
_____	_____	_____	_____	0
<b>Total Debits</b> _____	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Balance End of Year _____	\$ <u>0</u>	\$ <u>152,328</u>	\$ <u>0</u>	\$ <u>152,328</u>

UTILITY NAME: S & L Utilities, Inc.

<b>YEAR OF REPORT</b> DECEMBER 31, 2022
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**CAPITAL STOCK ( 201 - 204 )**

	Common Stock	Preferred Stock
Par or stated value per share _____	10	_____
Shares authorized _____	750	_____
Shares issued and outstanding _____	100	_____
Total par value of stock issued _____	1000	_____
Dividends declared per share for year _____	0	_____

**RETAINED EARNINGS ( 215 )**

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ 60,029
Changes during the year (Specify):		
2022 Profit & Loss _____	_____	1,087
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ 61,116

**PROPRIETARY CAPITAL ( 218 )**

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ _____

**LONG TERM DEBT ( 224 )**

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	\$ 0
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ 0

UTILITY NAME: S & L Utilities, Inc.

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**TAX EXPENSE**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____ 0
State income Tax _____	_____	_____	_____	_____ 0
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____ 0
Local property tax _____	_____	_____	_____	_____ 0
Regulatory assessment fee _____	_____	1,496	_____	1,496
Other (Specify) _____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
<b>Total Tax Expense _____</b>	<b>\$ _____ 0</b>	<b>\$ _____ 1,496</b>	<b>\$ _____ 0</b>	<b>\$ _____ 1,496</b>

**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar 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
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: S & L Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2022
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**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ 103589	\$ 103,589
2) Add credits during year _____	\$ _____	\$ _____	\$ 0
3) Total _____	_____	103589	103,589
4) Deduct charges during the year _____	_____	_____	0
5) Balance end of year _____	_____	103589	103,589
6) Less Accumulated Amortization _____	_____	103589	103,589
7) Net CIAC _____	\$ _____	\$ 0	\$ 0

**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
N/A	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
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	
N/A	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____		\$ _____	\$ _____

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year _____	\$ _____	\$ 103,589	\$ 103,589
Add Debits During Year: _____	_____	0	0
Deduct Credits During Year: _____	_____	_____	0
Balance End of Year (Must agree with line #6 above.)	\$ _____	\$ 103,589	\$ 103,589

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

UTILITY NAME: S & L Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2022
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N/A

**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)	_____	_____ %	_____ %	_____ %
<b>Total</b>	<b>\$ _____</b>	<b>100.00 %</b>		<b>_____ %</b>

(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: S & L Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 2022

N/A

**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)	_____	_____	_____	_____	_____
<b>Total</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

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

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# WATER OPERATING SECTION

This section purposely omitted

**WASTEWATER  
OPERATING  
SECTION**



UTILITY NAME: S & L Utilities, Inc.

<p>YEAR OF REPORT DECEMBER 31, 2022</p>
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**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization _____	\$ 0	\$ 0	\$ 0	\$ 0
352	Franchises _____	0	0	0	0
353	Land and Land Rights _____	12,955	0	0	12,955
354	Structures and Improvements _____	1,539	0	0	1,539
355	Power Generation Equipment _____	0	0	0	0
360	Collection Sewers - Force _____	3,810	0	0	3,810
361	Collection Sewers - Gravity _____	40,980	0	0	40,980
362	Special Collecting Structures _____	0	0	0	0
363	Services to Customers _____	5,878	0	0	5,878
364	Flow Measuring Devices _____	0	0	0	0
365	Flow Measuring Installations _____	0	0	0	0
370	Receiving Wells _____	24,646	0	0	24,646
371	Pumping Equipment _____	0	0	0	0
380	Treatment and Disposal Equipment _____	75,475 0	0 0	0 0	75,475 0
381	Plant Sewers _____	0	0	0	0
382	Outfall Sewer Lines _____	0	0	0	0
389	Other Plant and Miscellaneous Equipment _____	0 0	0 0	0 0	0 0
390	Office Furniture and Equipment _____	0 0	0 0	0 0	0 0
391	Transportation Equipment _____	0	0	0	0
392	Stores Equipment _____	0	0	0	0
393	Tools, Shop and Garage Equipment _____	0 0	0 0	0 0	0 0
394	Laboratory Equipment _____	0	0	0	0
395	Power Operated Equipment _____	0	0	0	0
396	Communication Equipment _____	0	0	0	0
397	Miscellaneous Equipment _____	0	0	0	0
398	Other Tangible Plant _____	0	0	0	0
	<b>Total Wastewater Plant _____</b>	<b>\$ 165,283</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 165,283 *</b>

\* This amount should tie to sheet F-5.

UTILITY NAME: S & L Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 2022

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	27	0 %	3.7 %	\$ 1,539	\$		\$ 1,539
355	Power Generation Equipment		0 %					0
360	Collection Sewers - Force	27	0 %	3.7 %	3,810			3,810
361	Collection Sewers - Gravity	40	0 %	2.5 %	40,980			40,980
362	Special Collecting Structures		0 %					0
363	Services to Customers	34	0 %	2.9 %	5,878			5,878
364	Flow Measuring Devices		0 %					0
365	Flow Measuring Installations		0 %					0
370	Receiving Wells	25	0 %	4.0 %	24,646			24,646
371	Pumping Equipment		0 %					0
380	Treatment and Disposal Equipment	18	0 %	5.6 %	75,475			75,475
381	Plant Sewers		0 %					0
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				\$ 152,328	\$ 0	\$ 0	\$ 152,328 *

\* This amount should tie to Sheet F-5.

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees_____	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	_____ 915
704	Employee Pensions and Benefits_____	_____
710	Purchased Wastewater Treatment _____ <b>Marion County Utilites</b>	_____ 20,779
711	Sludge Removal Expense_____	_____ 990
715	Purchased Power_____	_____ 1,073
716	Fuel for Power Production_____	_____
718	Chemicals_____	_____
720	Materials and Supplies_____	_____
730	Contractual Services:	
	Billing & Accounting_____	_____ 1,066
	Professional_____	_____ 16,500
	Testing_____	_____
	Other_____	_____ 2,838
740	Rents_____	_____
750	Transportation Expense_____	_____
755	Insurance Expense_____	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
770	Bad Debt Expense_____	_____ 2,214
775	Miscellaneous Expenses_____	_____
	Total Wastewater Operation And Maintenance Expense_____	\$ _____ 46,375 *

\* 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	_____	_____	_____
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	_____	_____	_____ 76	_____ 76	_____
Other (Specify)	_____	_____	_____	_____	_____
Total			_____ 76	_____ 76	_____

\*\* D = Displacement  
C = Compound  
T = Turbine

**PUMPING EQUIPMENT**

Lift Station Number _____ Make or Type and nameplate data on pump _____	Master I	II	_____	_____	_____	_____
	F293C	F293C	_____	_____	_____	_____
Year installed _____	2007	2007	_____	_____	_____	_____
Rated capacity _____ 350 each	X	X	_____	_____	_____	_____
Size _____ 40 MPVD	X	X	_____	_____	_____	_____
Power:						
Electric _____	_____	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	X	X	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

**SERVICE CONNECTIONS**

Size (inches) _____	6"	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	VCP	_____	_____	_____	_____	_____
Average length _____	20'	_____	_____	_____	_____	_____
Number of active service connections _____	76	_____	_____	_____	_____	_____
Beginning of year _____	76	_____	_____	_____	_____	_____
Added during year _____	0	_____	_____	_____	_____	_____
Retired during year _____	0	_____	_____	_____	_____	_____
End of year _____	76	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	None	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

**COLLECTING AND FORCE MAINS**

	Collecting Mains			Force Mains		
Size (inches) _____	6"	8"	_____	6"	_____	_____
Type of main _____	VCP	VCP	_____	Interceptor VCP	CL	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____
Beginning of year _____	3005	2370	_____	1840	800	_____
Added during year _____	0	0	_____	0	0	_____
Retired during year _____	0	0	_____	0	0	_____
End of year _____	3005	2370	_____	1840	800	_____

**MANHOLES**

Size (inches) _____	Varies	_____	_____	_____
Type of Manhole _____	Brick	_____	_____	_____
Number of Manholes:				
Beginning of year _____	22	_____	_____	_____
Added during year _____	0	_____	_____	_____
Retired during year _____	0	_____	_____	_____
End of Year _____	22	_____	_____	_____

UTILITY NAME: \_\_\_\_\_ S & L Utilities

SYSTEM NAME: \_\_\_\_\_ Sleepy Hollow Subdivision

YEAR OF REPORT DECEMBER 31, 2022
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**TREATMENT PLANT**

Manufacturer _____	No. 1 McNeil	No. 2 (Add.) McNeil	
Type _____	Extended Aeration	Extended Aeration	
"Steel" or "Concrete" _____	Concrete	Concrete	
Total Permitted Capacity _____	15000	15000	
Average Daily Flow _____	27350 combined		
Method of Effluent Disposal _____	Evap. Perc.	Evap. Perc.	
Permitted Capacity of Disposal _____	15,000	15,000	
Total Gallons of Wastewater treated _____	0 combined		

**MASTER LIFT STATION PUMPS**

Manufacturer _____	Zolar				
Capacity (GPM's) _____	350 gal per minute				
Motor:					
Manufacturer _____					
Horsepower _____	3				
Power (Electric or Mechanical) _____	Electric				

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	Marion County Utilites	0	Marion County Utilites
February _____	Marion County Utilites	0	Marion County Utilites
March _____	Marion County Utilites	0	Marion County Utilites
April _____	Marion County Utilites	0	Marion County Utilites
May _____	Marion County Utilites	0	Marion County Utilites
June _____	Marion County Utilites	0	Marion County Utilites
July _____	Marion County Utilites	0	Marion County Utilites
August _____	Marion County Utilites	0	Marion County Utilites
September _____	Marion County Utilites	0	Marion County Utilites
October _____	Marion County Utilites	0	Marion County Utilites
November _____	Marion County Utilites	0	Marion County Utilites
December _____	Marion County Utilites	0	Marion County Utilites
Total for year _____	0		0

If Wastewater Treatment is purchased, indicate the vendor:

Marion County Utilites

UTILITY NAME: \_\_\_\_\_ S & L Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 2021

SYSTEM NAME: \_\_\_\_\_ Sleepy Hollow

### 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. \_\_\_\_\_ **76 CUSTOMERS**
2. Maximum number of ERCs\* which can be served. \_\_\_\_\_ **76 CUSTOMERS**
3. Present system connection capacity (in ERCs\*) using existing lines. **76 CUSTOMERS**
4. Future connection capacity (in ERCs\*) upon service area buildout. \_\_\_\_\_ **None**
5. Estimated annual increase in ERCs\*. \_\_\_\_\_ **None**
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
\_\_\_\_\_ **NONE**  
\_\_\_\_\_  
\_\_\_\_\_
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? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
10. When did the company last file a capacity analysis report with the D **1987 when plant was enlarged**
11. If the present system does not meet the requirements of DEP rules, submit the follow **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? \_\_\_\_\_
12. Department of Environmental Protection ID # \_\_\_\_\_ **P304210037**

\* 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 = (Total SFR gallons sold (omit 000/365 days/280 gallons per day).

# CERTIFICATION OF ANNUAL REPORT

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

- |  |                                |    |  |
|--|--------------------------------|----|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><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<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><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<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

**Items Certified**

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	<u><i>Dennis Deeter</i></u> *
				(signature of chief executive officer of the utility)

Date: 03-30-2023

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	<u><i>Dennis Deeter</i></u> *
				(signature of chief financial officer of the utility)

Date: 03-30-2023

\* 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  
Wastewater Operations  
Class C**

**Company: S&L Utilities**

**For the Year Ended December 31, 2022**

(a)	(b)	(c)	(d)
<b>Accounts</b>	<b>Gross Wastewater Revenues Per Sch. F-3</b>	<b>Gross Wastewater Revenues Per RAF Return</b>	<b>Difference (b) - (c)</b>
Gross Revenue:			
Residential	\$48,958	\$48,958	0
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
<b>Total Wastewater Operating Revenue</b>	<b>\$48,958</b>	<b>\$48,958</b>	<b>0</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Wastewater Operating Revenues</b>	<b>\$48,958</b>	<b>\$48,958</b>	<b>0</b>

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).