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COMMISSION
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CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

SU836-10-AR

West Lakeland Wastewater, Inc.
Exact Legal Name of Respondent

515-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

11 MAR 15 PM 1:15
REGULATION

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2010

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 Water and Wastewater
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 Water and Wastewater, 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

West Lakeland Wastewater, Inc.
(EXACT NAME OF UTILITY)

PO Box 10419, Brooksville, Florida 34603-0419 Same as Mailing Address Polk County
Mailing Address Street Address County

Telephone Number 352-302-7406 Date Utility First Organized 1972

Fax Number _____ E-mail Address _____

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

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

Individual Sub Chapter S Corporation 1120 Corporation Partnership

Name, Address and phone where records are located: Mike Smallridge (reciever) PO Box 10419, Brooksville, FI 34603

Name of subdivisions where services are provided: Village of Lakeland

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Mike Smallridge (court appointed reciever)</u>	<u>Manager</u>	<u>POBox 10419</u> <u>Brooksville, Florida 34603</u>	<u>\$ 500 per month</u> \$ _____ \$ _____
Person who prepared this report: <u>Gary Morse</u>	<u>Utility Consultant</u>	<u>44 Black Willow St.</u> <u>Homosassa, Florida 34446</u> <u>407-970-7705</u>	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____
Officers and Managers: _____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____	\$ _____ \$ _____ \$ _____ \$ _____

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: West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2010

INCOME STATEMENT

Account Name	Ref. Page	Water	See Notes Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ _____	92,197	\$ _____	\$ 92,197
Commercial _____		_____	_____	_____	0
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
Total Gross Revenue _____		\$ 0	\$ 92,197	\$ _____	\$ 92,197
Operation Expense (Must tie to pages W-3 and S-3)	W-3				
	S-3	\$ 0	\$ 67,567	\$ _____	\$ 67,567
Depreciation Expense _____	F-5	0	2,337	_____	2,337
CIAC Amortization Expense _____	F-8	0	(4,084)	_____	(4,084)
Taxes Other Than Income _____	F-7	0	3,133	_____	3,133
Income Taxes _____	F-7	0	0	_____	0
Total Operating Expense _____		\$ 0	68,953	_____	\$ 68,953
Net Operating Income (Loss) _____		\$ 0	\$ 23,244	\$ _____	\$ 23,244
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss) _____		\$ 0	\$ 23,244	\$ _____	\$ 23,244

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2010

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ 234,812	\$ 234,812
Accumulated Depreciation and Amortization (108)_____	F-5,W-2,S-2	225,003	222,666
Net Utility Plant _____		\$ 9,809	\$ 12,146
Cash _____		478	2,671
Customer Accounts Receivable (141)_____		1,214	8,034
Other Assets (Specify): _____			

Total Assets _____		\$ 11,501	\$ 22,851
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	27,864	4,620
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6		
Total Capital _____		\$ 27,864	\$ 4,620
Long Term Debt (224) _____	F-6	\$ 9,863	\$ 8,000
Accounts Payable (231) _____			
Notes Payable (232) _____			
Customer Deposits (235) _____		100	
Accrued Taxes (236) _____			
Other Liabilities (Specify) _____			
Due to (from) Polk County _____		(64,420)	(31,947)

Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8	38,095	42,179
Total Liabilities and Capital _____		\$ 11,501	\$ 22,851

UTILITY NAME West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2010

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	See Note Below Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service	\$ -	\$ 234,812	\$	\$ 234,812

Construction Work in				

Other (Specify) _____				

Total Utility Plant _____	\$ -	\$ 234,812	\$	\$ 234,812

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ -	\$ 222,666	\$	\$ 222,666
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ -	\$ 2,337	\$	\$ 2,337
Salvage _____				
Other Credits (specify) _____				

Total Credits _____	\$ -	\$ 225,003	\$	\$ 225,003
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$	\$	\$	\$
Cost of removal _____				
Other debits (specify) _____				

Total Debits _____	\$	\$	\$	\$
Balance End of Year _____	\$ -	\$ 225,003	\$	\$ 225,003

This data preliminary based upon staff audit in SARC in Docket No. 090415-SU.

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2010

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 _____	\$ 4,620	\$ _____
Changes during the year (Specify):		
<u>Net Income</u> _____	23,244	_____
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ 27,864	\$ _____

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
Retained Earnings _____	_____	_____
Capital Contributions(Distributions) _____	_____	_____
_____	_____	_____
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	
<u>Non Interest Bearing Bridge Loan from Polk County to Reciever</u> _____	_____	_____	\$ 9,863
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ 9,863

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2010

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income: _____	_____	_____	_____	_____
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	-	353	_____	353
Regulatory assessment fee _____	_____	1,399	_____	1,399
Other (Specify) Polk County Public Service Tax _____	_____	1,381	_____	1,381
Payroll Tax _____	_____	0	_____	-
Workers Comp _____	_____	_____	_____	_____
Total Taxes	\$ -	\$ 3,133	\$ _____	\$ 3,133

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Mike Smallridge (Reciever)	\$ _____	\$ 9,200	Manage Utility
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME:

West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2010

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c) See Note	Total (d)
1) Balance first of year _____	\$ -	\$ 163,400	\$ 163,400
2) Add credits during year _____	\$ -	\$ -	\$ -
3) Total _____	-	163,400	163,400
4) Deduct charges during the year _____	-	-	-
5) Balance end of year _____	-	163,400	163,400
6) Less Accumulated Amortization _____	-	125,305	125,305
7) Net CIAC _____	\$ -	\$ 38,095	\$ 38,095

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	
Capacity Fees	_____	\$ 430	\$ _____
Main Ext Fees	_____	450	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____		\$ _____	\$ _____

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ -	\$ 121,221	\$ 121,221
Add Credits During Year: _____	-	4,084	4,084
Deduct Debits During Year: _____	-	-	-
Balance End of Year (Must agree with line #6 above.)	\$ -	\$ 125,305	\$ 125,305

Based on staff audit in SARC Docket # 090415-SU

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

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2010

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: West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2010

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):

WATER OPERATING SECTION

Note: This utility is a wastewater only service; therefore, Pages W-1 through W-7 have been omitted from this report.

**WASTEWATER
OPERATING
SECTION**

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2010

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c) See Note	Additions (d)	Retirements (e)	Current Year (f)
		Below			
351	Organization _____	\$ _____	_____	\$ _____	\$ _____
352	Franchises _____	_____	_____	_____	356
353	Land and Land Rights _____	356	_____	_____	916
354	Structures and Improvements _____	916	_____	_____	-
355	Power Generation Equipment _____	_____	_____	_____	6,548
360	Collection Sewers - Force _____	6,548	_____	_____	97,141
361	Collection Sewers - Gravity _____	97,141	_____	_____	-
362	Special Collecting Structures _____	_____	_____	_____	16,503
363	Services to Customers _____	16,503	_____	_____	1,403
364	Flow Measuring Devices _____	1,403	_____	_____	952
365	Flow Measuring Installations _____	952	_____	_____	31,696
370	Receiving Wells _____	31,696	_____	_____	-
371	Pumping Equipment _____	_____	_____	_____	-
380	Treatment and Disposal Equipment _____	73,307	_____	_____	73,307
381	Plant Sewers _____	_____	_____	_____	-
382	Outfall Sewer Lines _____	5,990	_____	_____	5,990
389	Other Plant and Miscellaneous Equipment _____	-	_____	_____	-
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 _____	\$ 234,812	\$ -	\$ 0	\$ 234,812 *

This data preliminary based upon staff audit in SARC in Docket No. 090415-SU.

* This amount should tie to sheet F-5.

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)
					See Note Below		See Note Below	
354	Structures and Improvements		%		\$ 916	\$	\$	\$ 916
355	Power Generation Equipment		%		-			-
360	Collection Sewers - Force		%		6,548			6,548
361	Collection Sewers - Gravity		%		89,231		1,914	91,145
362	Special Collecting Structures		%		-			-
363	Services to Customers		%		16,280		223	16,503
364	Flow Measuring Devices		%		1,403			1,403
365	Flow Measuring Installations		%		952			952
370	Receiving Wells		%		31,696			31,696
371	Pumping Equipment		%		-			-
380	Treatment and Disposal Equipment		%		73,307			73,307
381	Plant Sewers		%		-			-
382	Outfall Sewer Lines		%		2,333		200	2,533
389	Other Plant and Miscellaneous Equipment		%					
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		%					
	Totals				\$ 222,666	\$ -	\$ 2,337	\$ 225,003 *

* This amount should tie to Sheet F-5.

This data preliminary based upon staff audit in SARC in Docket No. 090415-SU.

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	See Note Below Amount
701	Salaries and Wages - Employees	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	_____
704	Employee Pensions and Benefits	_____
710	Purchased Wastewater Treatment	_____
711	Sludge Removal Expense	4,397
715	Purchased Power	13,698
716	Fuel for Power Production	_____
718	Chemicals	2,125
720	Materials and Supplies	903
730	Contractual Services:	
	Billing	3,000
	Professional (Contract Ops & Management Fees)	18,751
	Testing	_____
	Other (Repair and Maintenance)	13,467
740	Rents	_____
750	Transportation Expense	_____
755	Insurance Expense	3,014
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
770	Bad Debt Expense	-
775	Miscellaneous Expenses	8,212
	Total Wastewater Operation And Maintenance Expense	\$ 67,567 *

* 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	312	312	312
General Service					
5/8"	D	1.0	2	2	2
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	1	1	2.5
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers Other (Specify)	_____	_____	_____	_____	_____
Total			315	315	316.5

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME:

West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2010

PUMPING EQUIPMENT

	2-1	2-2	3-1	3-2	EFF1s	EFF1s
Lift Station Number _____	<u>2-1</u>	<u>2-2</u>	<u>3-1</u>	<u>3-2</u>	<u>EFF1s</u>	<u>EFF1s</u>
Make or Type and nameplate data on pump _____	<u>Subm</u>	<u>Subm</u>	<u>Subm</u>	<u>Subm</u>	<u>Subm</u>	<u>Subm</u>
Year installed _____	<u>Unk</u>	<u>Unk</u>	<u>Unk</u>	<u>Unk</u>	<u>Unk</u>	<u>Unk</u>
Rated capacity _____	<u>150</u>	<u>150</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
Size _____						
Power:						
Electric _____	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>
Mechanical _____						
Nameplate data of motor _____						

SERVICE CONNECTIONS

	3 1/2"					
Size (inches) _____	<u>3 1/2"</u>					
Type (PVC, VCP, etc.) _____	<u>PVC</u>					
Average length _____	<u>50</u>					
Number of active service connections _____	<u>315</u>					
Beginning of year _____						
Added during year _____						
Retired during year _____						
End of year _____	<u>315</u>					
Give full particulars concerning inactive connections _____						

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
	6" - 12"				4"-6"			
Size (inches) _____	<u>6" - 12"</u>				<u>4"-6"</u>			
Type of main _____	<u>PVC</u>				<u>PVC</u>			
Length of main (nearest foot) _____								
Beginning of year _____								
Added during year _____	<u>13,376</u>				<u>1,835</u>			
Retired during year _____								
End of year _____	<u>13,376</u>				<u>1,835</u>			

MANHOLES

	53			
Size (inches) _____	<u>53</u>			
Type of Manhole _____				
Number of Manholes:				
Beginning of year _____	<u>12</u>			
Added during year _____				
Retired during year _____				
End of Year _____	<u>12</u>			

UTILITY NAME:

West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2010

TREATMENT PLANT

Manufacturer _____ Type _____ "Steel" or "Concrete" _____ Total Permitted Capacity _____ Average Daily Flow _____ Method of Effluent Disposal _____ Permitted Capacity of Disposal _____ Total Gallons of Wastewater treated _____	Defiant _____ _____ Concrete _____ 70,000 _____ Approx. 30,000 _____ Irrigation _____ _____ 12,597,000 _____		
---	---	--	--

MASTER LIFT STATION PUMPS

Manufacturer _____ Capacity (GPM's) _____ 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 _____	951,000		
February _____	685,000		
March _____	1,449,000		
April _____	1,310,000		
May _____	1,004,000		
June _____	1,075,000		
July _____	1,656,000		
August _____	537,000		
September _____	1,134,000		
October _____	942,000		
November _____	863,000		
December _____	991,000		
Total for year _____	12,597,000		

If Wastewater Treatment is purchased, indicate the vendor: _____

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. | 317 |
| 2. Maximum number of ERCs* which can be served. | 317 |
| 3. Present system connection capacity (in ERCs*) using existing lines. | 317 |
| 4. Future connection capacity (in ERCs*) upon service area buildout. | 317 |
| 5. Estimated annual increase in ERCs*. | |

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?

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?

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? _____

12. Department of Environmental Protection ID # FLA013009

* 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
<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.