

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

# ***ANNUAL REPORT***

OF

**West Lakeland Wastewater, LLC**

Exact Legal Name of Respondant

**515S**

Certificate Number(s)

Submitted To The

***STATE OF FLORIDA***

***PUBLIC SERVICE COMMISSION***

FOR THE

YEAR ENDED

**December 31, 2021**

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COMMISSION  
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DIVISION OF  
ACCOUNTING & FINANCE

## 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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DIVISION OF  
ACCOUNTING & FINANCE

# FINANCIAL SECTION

REPORT OF

West Lakeland Wastewater, LLC

(EXACT NAME OF UTILITY)

5911 Trouble Creek Rd New Port Richey, FL 34652 Mailing Address	3580 Lazy Lake Drive Lakeland, FL 33801 Street Address	Polk County
Telephone Number (727) 937-6275	Date Utility First Organized	1972
Fax Number n/a	E-mail Address	accounting@FUS1LLC.com
Sunshine State One-Call of Florida, Inc. Member No.	FU2292	

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: 5911 Trouble Creek Rd  
New Port Richey, FL 34652

Name of subdivisions where services are provided: Village of Lakeland

CONTACTS

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Michael Smallridge</u>	<u>Managing Member</u>	<u>5911 Trouble Creek Rd New Port Richey, FL 34652</u>	\$ <u>7,201</u>
Person who prepared this report: <u>Marianne McDonald</u>	<u>CFO</u>	<u>5911 Trouble Creek Rd New Port Richey, FL 34652</u>	\$ <u>5,017</u>
Officers and Managers: <u>Michael Smallridge</u>	<u>Managing Member</u>	<u>5911 Trouble Creek Rd New Port Richey, FL 34652</u>	\$ <u>7,201</u>

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	Principal Business Address	Salary Charged Utility
<u>Michael Smallridge</u>	<u>100%</u>	<u>5911 Trouble Creek Rd New Port Richey, FL 34652</u>	\$ <u>7,201</u>

**INCOME STATEMENT**

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
<b>Gross Revenue:</b>					
Residential.....		\$ _____	\$ 138,089	\$ _____	\$ 138,089
Commercial.....		_____	_____	_____	-
Industrial.....		_____	-	_____	-
Multiple Family.....		_____	-	_____	-
Guaranteed Revenues.....		_____	-	_____	-
Other (Late Fees).....		_____	5,688	_____	5,688
<b>Total Gross Revenue</b>		\$ _____	\$ 143,777	\$ _____	\$ 143,777
<b>Operation Expense (Must tie to pages W-3 and S-3).....</b>					
	W-3 S-3	\$ _____	\$ 148,003	\$ _____	\$ 148,003
Depreciation Expense.....	F-5	_____	6,256	_____	6,256
CIAC Amortization Expense.....	F-8	_____	(3,251)	_____	(3,251)
Taxes Other Than Income.....	F-7	_____	9,939	_____	9,939
Income Taxes.....	F-7	_____	_____	_____	-
<b>Total Operating Expense</b>		\$ _____	160,947.10	_____	\$ 160,947
<b>Net Operating Income (Loss)</b>		\$ _____	\$ (17,169.84)	\$ _____	\$ (17,170)
<b>Other Income:</b>					
Nonutility Income.....		\$ _____	\$ _____	\$ _____	\$ _____
Interest Income.....		_____	60	_____	60
<b>Other Deductions:</b>					
Non-Utility Expense.....		\$ _____	\$ _____	\$ _____	\$ _____
Interest on Loans.....		_____	1,883	_____	1,883
		_____	_____	_____	-
<b>Net Income (Loss)</b>		\$ _____	\$ (18,992)	\$ _____	\$ (18,992)

**COMPARATIVE BALANCE SHEET**

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>ASSETS</b>			
Utility Plant in Service (101-105).....	F-5,W-1,S-1	\$ <u>301,622</u>	\$ <u>296,743</u>
Accumulated Depreciation and Amortization (108).....	F-5,W-2,S-2	<u>267,249</u>	<u>266,297</u>
Net Utility Plant.....		\$ <u>34,373</u>	\$ <u>30,446</u>
Cash.....		<u>8,275</u>	<u>12,362</u>
Customer Accounts Receivable (141).....		<u>18,574</u>	<u>13,157</u>
Due To/From Parent Company.....		<u>(4,470)</u>	<u>(6,498)</u>
Deferred Costs.....		<u>18,364</u>	<u>15,750</u>
Utility Deposit (132).....		<u>1,500</u>	
Total Assets.....		\$ <u>76,616</u>	\$ <u>65,217</u>
<b>LIABILITIES AND CAPITAL</b>			
Common Stock Issued (201).....	F-6	<u>          </u>	<u>          </u>
Preferred Stock Issued (204).....	F-6	<u>          </u>	<u>          </u>
Other Paid in Capital (211).....		<u>          </u>	<u>          </u>
Retained Earnings (215).....	F-6	<u>(99,020)</u>	<u>(83,138)</u>
Proprietary Capital (218).....	F-6	<u>          </u>	<u>          </u>
Total Capital.....		\$ <u>(99,020)</u>	\$ <u>(83,138)</u>
Long Term Debt (224).....	F-6	\$ <u>25,103</u>	\$ <u>19,961</u>
Accounts Payable (231).....		<u>78,024</u>	<u>53,200</u>
Notes Payable (232).....		<u>          </u>	<u>          </u>
Customer Deposits (235).....		<u>6,998</u>	<u>6,432</u>
Accrued Taxes (236).....		<u>          </u>	<u>          </u>
Other Liabilities (Specify).....		<u>          </u>	<u>          </u>
CIAC (Net of AA of CIAC) (271-272).....	F-8	<u>65,511</u>	<u>68,762</u>
Total Liabilities and Capital.....		\$ <u>76,616</u>	\$ <u>65,217</u>



**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101).....	\$ _____	\$ <u>296,743</u>	\$ _____	\$ <u>296,743</u>
Construction Work in Progress (105).....	_____	_____	_____	-
Other (Specify) Additions.....	_____	<u>10,183</u>	_____	<u>10,183</u>
Retirements.....	_____	<u>(5,305)</u>	_____	<u>(5,305)</u>
<b>Total Utility Plant</b>	\$ <u>_____</u>	\$ <u>301,622</u>	\$ <u>_____</u>	\$ <u>301,622</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year.....	\$ _____	\$ <u>266,297</u>	\$ _____	\$ <u>266,297</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account.....	\$ _____	\$ <u>6,256</u>	\$ _____	\$ <u>6,256</u>
Salvage.....	_____	_____	_____	_____
Other Credits (specify).....	_____	_____	_____	_____
<b>Total Credits</b>	\$ <u>_____</u>	\$ <u>6,256</u>	\$ <u>_____</u>	\$ <u>6,256</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired.....	\$ _____	\$ <u>5,305</u>	\$ _____	\$ <u>5,305</u>
Cost of removal.....	_____	_____	_____	_____
Other Debits (specify).....	_____	_____	_____	_____
<b>Total Debits</b>	\$ <u>_____</u>	\$ <u>5,305</u>	\$ <u>_____</u>	\$ <u>5,305</u>
Balance End of Year.....	\$ <u>_____</u>	\$ <u>267,249</u>	\$ <u>_____</u>	\$ <u>267,249</u>

**CAPITAL STOCK ( 201 - 204 )**

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

**RETAINED EARNINGS ( 215 )**

	Appropriated	Un-Appropriated
Balance first of year.....	\$ _____	\$ (83,138)
Changes during the year (Specify):		
Change in Allocated Parent Company Equity	_____	3,110
Current Year Net Income (Loss)	_____	(18,992)
Balance end of year.....	\$ 0	\$ (99,020)

**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 Rate	# of Pymts	Principal per Balance Sheet Date
Iberia Loan 1227 (\$4600, Issued 8/8/18, Matures 8/8/23)	6.50%	60	\$ 1,592
Capital City Loan 4892 (\$18,504, Issued 5/10/19, Matures 5/10/24)	5.40%	60	9,401
Capital City Loan 2299 (\$5577, Issued 3/16/20, Matures 3/20/23)	5.75%	36	2,493
Capital City Loan 2286 (\$13,400, Issued 3/8/21, Matures 3/8/26)	5.95%	60	11,617
Total.....			\$ 25,103

**TAX EXPENSE**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal Income Tax.....	\$ _____	\$ _____	\$ _____	\$ _____
State Income Tax.....	_____	_____	_____	_____
Taxes Other Than Income:				
Payroll Tax.....	_____	2,662	_____	2,662
Regulatory Assessment Fee.....	_____	6,470	_____	6,470
Polk County Property Tax.....	_____	749	_____	749
Local Business Tax.....	_____	58	_____	58
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense.....	\$ _____	\$ 9,939	\$ _____	\$ 9,939

**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
ConstaFlow, Inc.	\$ _____	\$ 20,330	contract operation
A-1 Qaulity Service	\$ _____	\$ 6,422	sludge removal
Waste Management / Advanced Disposal	\$ _____	\$ 1,060	trash disposal
Hydro International	\$ _____	\$ 13,400	sand removal, cleaning, H&D
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year.....	\$ _____	\$ 221,480	\$ 221,480
2) Add credits during year.....	\$ _____	\$ _____	\$ _____
3) Total.....	_____	221,480	221,480
4) Deduct charges during the year.....	_____	_____	_____
5) Balance end of year.....	_____	221,480	221,480
6) Less Accumulated Amortization.....	_____	(155,969)	(155,969)
7) Net CIAC.....	\$ _____	\$ 65,511	\$ 65,511

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

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year.....	\$ _____	\$ (152,718)	\$ (152,718)
Add Debits During Year.....	_____	_____	-
Deduct Credits During Year.....	_____	(3,251)	(3,251)
Balance End of Year (Must agree with line #6 above.)	\$ _____	\$ (155,969)	\$ (155,969)

UTILITY NAME: West Lakeland Wastewater, LLC

YEAR OF REPORT: December 31, 2021

**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity.....	\$ _____	_____ %	_____ %	_____ %
Preferred Stock.....	_____	_____ %	_____ %	_____ %
Long Term Debt.....	_____	_____ %	_____ %	_____ %
Customer Deposits.....	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost.....	_____	_____ %	_____ %	_____ %
Tax Credits - Weighted Cost.....	_____	_____ %	_____ %	_____ %
Deferred Income Taxes.....	_____	_____ %	_____ %	_____ %
Other (Explain).....	_____	_____ %	_____ %	_____ %
Total.....	\$ _____	_____ 0.00 %		_____ %

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

**APPROVED AFUDC RATE**

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

UTILITY NAME: West Lakeland Wastewater, LLC

YEAR OF REPORT: December 31, 2021

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock.....	_____	_____	_____	_____	_____
Long Term Debt.....	_____	_____	_____	_____	_____
Customer Deposits.....	_____	_____	_____	_____	_____
Tax Credits - Zero Cost.....	_____	_____	_____	_____	_____
Tax Credits - Weighted Cost of Capital....	_____	_____	_____	_____	_____
Deferred Income Taxes.....	_____	_____	_____	_____	_____
Other (Explain).....	_____	_____	_____	_____	_____
Total.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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**WASTEWATER  
OPERATING  
SECTION**

**WASTEWATER UTILITY PLANT ACCOUNTS**

Account No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization.....	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises.....	_____	_____	_____	_____
353	Land and Land Rights.....	_____	_____	_____	-
354	Structures and Improvements....	2,608	_____	_____	2,608
355	Power Generation Equipment.....	_____	_____	_____	_____
360	Collection Sewers - Force.....	16,096	_____	_____	16,096
361	Collection Sewers - Gravity.....	97,341	_____	_____	97,341
362	Special Collecting Structures.....	_____	_____	_____	_____
363	Services to Customers.....	16,503	_____	_____	16,503
364	Flow Measuring Devices.....	2,161	2,410	1,808	2,764
365	Flow Measuring Installations.....	952	_____	_____	952
370	Receiving Wells.....	35,946	_____	_____	35,946
371	Pumping Equipment.....	20,621	4,663	3,497	21,787
380	Treatment and Disposal Equipment.....	87,180	_____	_____	87,180
381	Plant Sewers.....	_____	_____	_____	_____
382	Outfall Sewer Lines.....	5,990	_____	_____	5,990
389	Other Plant and Miscellaneous Equipment.....	_____	_____	_____	_____
390	Office Furniture and Equipment.....	631	_____	_____	631
391	Transportation Equipment.....	_____	_____	_____	-
392	Stores Equipment.....	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment.....	_____	_____	_____	_____
394	Laboratory Equipment.....	_____	_____	_____	_____
395	Power Operated Equipment.....	_____	_____	_____	_____
396	Communication Equipment.....	_____	_____	_____	_____
398	Other Tangible Plant.....	_____	_____	_____	_____
400	Allocated Plant.....	10,714	3,110	_____	13,824
	Total Wastewater Plant.....	\$ 296,743	\$ 10,183	\$ 5,305	\$ 301,622 *

\* 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)
351	Organizational Costs.....		%		\$			\$
354	Structures & Improvements.....	27	%	3.70	2,165		145	2,310
355	Power Generation Equipment.....	17	%					
360	Collection Sewers - Force.....	27	%	3.70	6,162		894	7,056
361	Collection Sewers - Gravity.....	40	%	2.50	97,341			97,341
362	Special Collecting Structures.....	37	%					
363	Services to Customers.....	35	%	2.86	16,503			16,503
364	Flow Measuring Devices.....	5	%	20.00	2,161	1,808	709	1,063
365	Flow Measuring Installations.....	35	%	2.86	993			993
370	Receiving Wells.....	25	%	4.00	39,252			39,252
371	Pumping Equipment.....	15	%	6.67	5,135	3,497	2,101	3,738
380	Treatment and Disposal Equipment.....	15	%	6.67	87,180			87,180
381	Plant Sewers.....	32	%					
382	Outfall Sewer Lines.....	25	%	3.33	4,646		300	4,946
389	Other Plant and Miscellaneous Equipment.....	15	%					
390	Office Furniture and Equipment.....	15	%	6.67	487		63	550
391	Transportation Equipment.....	6	%	16.67				-
392	Stores Equipment.....	18	%					
393	Tools, Shop and Garage Equipment.....	15	%					
394	Laboratory Equipment.....	15	%					
395	Power Operated Equipment.....	10	%					
396	Communication Equipment.....	10	%					
398	Other Tangible Plant.....	15	%					
400	Allocated Plant.....	10	%		4,272		2,045	6,317
	Totals.....				\$ 266,297	\$ 5,305	\$ 6,256	\$ 267,249 *

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

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees.....	\$ 34,150
703	Salaries and Wages - Officers.....	7,201
704	Employee Benefits.....	307
710	Purchased Water.....	573
711	Sludge Removal.....	6,422
715	Purchased Power.....	10,822
716	Fuel for Power Production.....	26
718	Chemicals.....	2,402
720	Materials & Supplies.....	7,078
731	Contractual Services - Professional.....	8,623
735	Contractual Services - Testing.....	-
736	Contractual Services - Other.....	20,785
740	Rents.....	27,168
750	Transportation.....	4,350
755	Insurance.....	7,388
765	Regulatory Commission.....	852
770	Bad Debt Expense.....	750
775	Miscellaneous Expense.....	9,105
Total Wastewater Operation And Maintenance Expense.....		\$ <u>148,003</u> *

\* This amount should tie to Sheet F-3.

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	D	1.0	316	316	316
All meter sizes					
General Service	D D D D,T D,C,T D C T	1.0 1.5 2.5 5.0 8.0 15.0 16.0 17.5	1	1	1
5/8"					
3/4"					
1"					
1 1/2"					
2"					
3"					
3"					
Unmetered Customers					
Other (Specify)					
Total			317	317	317

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

**PUMPING EQUIPMENT**

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**

Size (inches).....	<u>3 1/2"</u>					
Type (PVC, VCP, etc.).....	<u>PVC</u>					
Average length.....	<u>50</u>					
Number of active service connections.....						
Beginning of year.....	<u>315</u>					
Added during year.....						
Retired during year.....						
End of year.....	<u>302</u>					
Give full particulars concerning inactive connections.....						

**COLLECTING AND FORCE MAINS**

	Collecting Mains			Force Mains		
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.....	<u>13376</u>			<u>1835</u>		
Added during year....						
Retired during year...						
End of year.....	<u>13376</u>			<u>1835</u>		

**MANHOLES**

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>			

**TREATMENT PLANT**

Manufacturer.....	Defiant		
Type.....			
"Steel" or "Concrete".....	Concrete		
Total Permitted Capacity.....	70,000		
Average Daily Flow.....	53		
Method of Effluent Disposal.....	Irrigation		
Permitted Capacity of Disposal			
Total Gallons of			
Wastewater treated.....	27,143,000		

**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.....	1,500,000		1,500,000
February.....	5,278,000		5,278,000
March.....	1,371,000		1,371,000
April.....	1,358,000		1,358,000
May.....	1,179,000		1,179,000
June.....	1,490,000		1,490,000
July.....	2,524,000		2,524,000
August.....	3,413,000		3,413,000
September.....	3,405,000		3,405,000
October.....	2,259,000		2,259,000
November.....	1,530,000		1,530,000
December.....	1,836,000		1,836,000
Total for year.....	27,143,000		27,143,000

\* gallons provided by the city

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. 310
- 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.  
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.
- 8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No  
If so, when? \_\_\_\_\_
- 9. Has the utility been required by the DEP or water management district to implement reuse? No  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- 10. When did the company last file a capacity analysis report with the DEP? Unknown
- 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 # \_\_\_\_\_

\* 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:  
 $ERC = (Total\ SFR\ gallons\ sold\ (omit\ 000/365\ days/350\ gallons\ per\ day).$

# CERTIFICATION OF ANNUAL REPORT

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

YES	NO
<input checked="" type="checkbox"/>	<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	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES	NO
<input checked="" type="checkbox"/>	<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	NO
<input checked="" type="checkbox"/>	<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 checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

*[Signature]*  
 \_\_\_\_\_  
 (signature of chief executive officer of the utility) \*

Date: 3/29/22

1.	2.	3.	4.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*[Signature]*  
 \_\_\_\_\_  
 (signature of chief financial officer of the utility) \*

Date: 3-29-22

\* 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:* West Lakeland Wastewater, LLC

*For the Year Ended:* December 31, 2021

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
<b>Gross Revenue</b>			
Residential	\$ 138,088.86	\$ 138,088.86	\$ -
Commercial	-		-
Industrial			
Multiple Family			
Guaranteed Revenues			
Other	5,688.40	5,688.40	-
<i>Total Water Operating Revenue</i>	\$ 143,777.26	\$ 143,777.26	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility			
<i>Net Water Operating Revenues</i>	\$ 143,777.26	\$ 143,777.26	\$ -

**Explanations:**

**Instructions:**

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