

CLASS "C"

WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

WS948-21-AR

MFL Utility Systems, L.L.C.

EXACT LEGAL NAME OF RESPONDENT

656-W / 560-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2021

FLORIDA PUBLIC SERVICE COMMISSION
2022 July - 1 AM 9:59
1000 N. GULF BLVD. SUITE 2000
TALLAHASSEE, FL 32304

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 - this account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction 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 utilities property, facilities, or equipment used to provide services to the public. (Section 367.021 (3), Florida Statutes)

CONSTRUCTION WORK IN PROGRESS (CWIP) - This account shall include the cost of water and wastewater plant in process of construction, but not yet ready for services. (USOA)

DEPRECIATION - The loss of 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 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

FLORIDA PUBLIC
SERVICE COMMISSION
2022 July-1 AM 9:58
DIVISION OF
ACCOUNTING & FINANCE

OFFICIAL COPY
Public Service Commission
Do Not Remove From This Office

REPORT OF

MFL Utility Systems, L.L.C.

(Exact name of utility)

2 North Riverside Plaza Chicago, IL 60606	200 Forest Drive Leesburg, FL 34788	Lake
Mailing Address	Street Address	County

Telephone Number _____ Date Utility First Organized _____

Fax Number _____ E-mail Address Katherine_Jaronczyk@equitylifestle.com

Sunshine State One-Call of Florida, Inc. Member No. 83698

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

Individual Sub Chapter S Corporation 1120 Corporation Partnership

Location where books and records are located: Two North Riverside Plaza
Chicago, IL 60606

Names of subdivisions where service is provided: _____

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Patricia Dergo	Manager of Accounting	2 North Riverside Plaza Chicago, IL 60606	
Person who prepared this report: Jones & Company, LLC	CPAs	161 W. Main Street Lancaster, OH 43130	
Officers and Managers: Everett Butler	Regional Vice President	5099 W. Lemon Street, Ste. 109 Tampa, FL 33608	None
			None

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

Name	Percent Ownership In Utility	Principle Business Address	Salary Charged Utility
MFL Utility Systems, L.L.C.	100%	same as above	None

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential _____		\$ 152,810	\$ 184,980		\$ 337,790
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		152,810	184,980	N/A	337,790
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	89,633	197,422		287,055
Depreciation Expense _____	F-5	44,528	23,965		68,493
CIAC Amortization Expense _____	F-8				-
Taxes Other Than Income _____	F-7	6,876	8,324	-	15,200
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		141,037	229,711		370,748
Net Operating Income (Loss)		11,773	(44,731)	-	(32,958)
Other Income:					
Nonutility Income _____					-
Interest Income _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____					-
Interest Expense _____		-			-
AFUDC _____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ 11,773	\$ (44,731)	N/A	\$ (32,958)

UTILITY NAME: MFL Utility Systems, L.L.C.

YEAR OF REPORT December 31, 2021
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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	\$ 2,647,675	\$ 2,581,226
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(1,854,642)	(1,786,149)
Net Utility Plant _____		793,033	795,077
Cash _____			
Customer Accounts Receivable (141) _____			
Other Assets (Specify):			
Misc. Current & Accrued Asset		895	895
Prepaid Expenses		58	849
Total Assets _____		\$ 793,986	\$ 796,821
LIABILITIES AND CAPITAL:			
Common Stock Issued (201) _____	F-6		
Preferred Stock Issued (204) _____	F-6	-	-
Other Paid In Capital (211) _____			
Retained Earnings (215) _____	F-6	-	
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6	196,211	229,169
Total Capital _____		196,211	229,169
Long Term Debt (224) _____	F-6		
Accounts Payable (231) _ (Associated Company) _____		4,551	8,032
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____		15,200	14,997
Other Liabilities (Specify):			
Miscellaneous Current Accrued Liabilities		578,024	544,623
Rounding		-	-
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8		
Total Liabilities and Capital _____		\$ 793,986	\$ 796,821

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 1,409,055	\$ 1,238,620	N/A	\$ 2,647,675
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-
Total Utility Plant _____	\$ 1,409,055	\$ 1,238,620	N/A	\$ 2,647,675

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 759,151	\$ 1,026,998	N/A	\$ 1,786,149
Add Credits During Year:				
Accruals charged to depreciation account _____	44,528	23,965		68,493
Salvage _____	-	-		-
Other credits (specify) _____	-	-		-
Rounding _____	-	-		-
Total credits _____	44,528	23,965		68,493
Deduct Debits During Year:				
Book cost of plant retired _____	-	-		-
Cost of removal _____	-	-		-
Other debits (specify) _____				-
_____				-
Total debits _____	-	-		-
Balance End of Year _____	\$ 803,679	\$ 1,050,963		\$ 1,854,642

UTILITY NAME: MFL Utility Systems, L.L.C.

YEAR OF REPORT
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CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	N/A	N/A
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 _____	N/A	\$ -
Charges during the year (specify):		
Current Year Income _____	-	-

Balance end of year _____	\$	

PROPRIETARY CAPITAL (218)

	Proprietor or Partner	Partner
Balance first of year _____	\$ 229,169	N/A
Charges during the year (specify):		
Current year loss _____	(32,958)	-
_____	-	

Balance end of year _____	\$ 196,211	

LONG TERM DEBT (224)

Description of Obligation (Including Nominal Date of Issue and Date of Maturity)	Interest		Principal Per Balance Sheet Date
	Rate	# of Payments	
_____	_____ %	_____	\$ -
_____	_____ %	_____	-
_____	_____ %	_____	-
_____	_____ %	_____	-
Total _____			N/A

UTILITY NAME: MFL Utility Systems, L.L.C.

YEAR OF REPORT December 31, 2021
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TAX EXPENSE

(a)	WATER (b)	SEWER (c)	OTHER (d)	TOTAL (e)
Income Taxes:				
Federal income tax _____	\$ -	\$ -	N/A	\$ -
State income tax _____	-	-		
Taxes Other Than Income:				
State ad valorem tax _____	-	-		
Local property tax _____	-	-		
Regulatory assessment fee ___	6,876	8,324		15,200
Other (Specify):	-			
Total Tax Expense _____	\$ 6,876	\$ 8,324		\$ 15,200

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
	\$ -	\$ -	
	-	-	

UTILITY NAME: MFL Utility Systems, L.L.C.

YEAR OF REPORT December 31, 2021
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CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	TOTAL (d)
1. Balance first of year _____	N/A	N/A	\$ -
2. Add credits during year:			
_____	-	-	
3. Total _____	-		-
4. Deduct charges during year _____	-		-
5. Balance end of year _____			-
6. Less Accumulated Amortization _____			-
7. Net CIAC _____			

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____		\$ -	\$ -

Sub-total _____		NONE	NONE
Report below all capacity charges, main extension charges and customer connections charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
None			

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

ACCUMULATED AMORTIZATION OF CIAC

	Water	Wastewater	Total
Balance First of Year _____	N/A	N/A	\$ -
Add Debits During Year: _____	-	-	
_____	-	-	
Deduct Credits During Year: _____	-	-	
Balance End of Year (Must agree with line #6 above) _____	\$ -	\$ -	

**WATER
OPERATION
SECTION**

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 12,500	\$ -	\$ -	\$ 12,500
302	Franchises	-	-	-	-
303	Land and Land Rights	-	-	-	-
304	Structure and Improvements	53,425	-	-	53,425
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	123,644	-	-	123,644
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	25,132	-	-	25,132
311	Pumping Equipment	34,141	-	-	34,141
320	Water Treatment Equipment	28,486	-	-	28,486
330	Distribution Reservoirs and Standpipes	86,735	-	-	86,735
331	Transmission and Distribution Mains	222,964	-	-	222,964
333	Services	151,688	7,524	-	159,212
334	Meters and Meter Installations	635,994	4,780	-	640,774
335	Hydrants	17,140	-	-	17,140
339	Other Plant and Miscellaneous Equipment	4,902	-	-	4,902
340	Office Furniture and Equipment	-	-	-	-
341	Transportation Equipment	-	-	-	-
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-
344	Laboratory Equipment	-	-	-	-
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	-	-	-
	Total Water Plant	\$ 1,396,751	\$ 12,304	\$ -	\$ 1,409,055

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

ACCT. NO.	ACCOUNT NAME (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)(1)	Accum. Depr. Balance End of year (f-g+h=i) (i)
301	Organization_	40	-	2.50	\$ 3,443	\$ -	\$ 313	\$ 3,756
302	Franchises_	-	-	-	-	-	-	-
304	Structure and Improvements_	32	-	3.13	53,425	-	-	53,425
305	Collecting and Impounding Reservoirs_	-	-	-	-	-	-	-
306	Lake, River and Other Intakes_	-	-	-	-	-	-	-
307	Wells and Springs_	30	-	3.33	47,362	-	4,117	51,479
308	Infiltration Galleries and Tunnels_	-	-	-	-	-	-	-
309	Supply Mains_	-	-	-	-	-	-	-
310	Power Generation Equipment_	20	-	5.00	25,132	-	-	25,132
311	Pumping Equipment_	20	-	5.00	34,141	-	-	34,141
320	Water Treatment Equipment_	22	-	4.55	16,197	-	1,296	17,493
330	Distribution Reservoirs and Standpipes_	37	-	-	36,308	-	2,342	38,650
331	Transmission and Distribution Mains_	43	-	2.63	222,964	-	-	222,964
333	Services_	38	-	2.50	142,787	-	3,886	146,673
334	Meters and Meter Installations_	40	-	5.00	159,384	-	31,920	191,304
335	Hydrants_	20	-	2.22	16,096	-	381	16,477
339	Other Plant and Miscellaneous Equipment_	45	-	-	-	-	-	-
340	Office Furniture and Equipment_	18	-	5.56	1,912	-	273	2,185
341	Transportation Equipment_	5	-	-	-	-	-	-
342	Stores Equipment_	-	-	20.00	-	-	-	-
343	Tools, Shop and Garage Equipment_	-	-	-	-	-	-	-
344	Laboratory Equipment_	-	-	-	-	-	-	-
345	Power Operated Equipment_	-	-	-	-	-	-	-
346	Communication Equipment_	-	-	-	-	-	-	-
347	Miscellaneous Equipment_	-	-	-	-	-	-	-
348	Other Tangible Plant_	-	-	-	-	-	-	-
	Totals_				\$ 759,151	\$ -	\$ 44,528	\$ 803,679

* This amount should tie to Sheet F-5

Note: (1) Rounding

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	_____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	_____
604	Employee Pensions and Benefits _____	_____
610	Purchased Water _____	_____
615	Purchased Power _____	7,602
616	Fuel for Power Production _____	_____
618	Chemicals _____	10,258
620	Materials and Supplies _____	12,543
630	Contractual Services:	
	Billing _____	_____
	Operator and Management _____	44,925
	Testing _____	_____
	Other _____	_____
640	Rents _____	_____
650	Transportation Expense _____	_____
655	Insurance Expense _____	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
670	Bad Debt Expense _____	_____
675	Miscellaneous Expenses _____	14,305
	Total Water Operation and Maintenance Expense _____	\$ 89,633 *

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	1,082	1,085	1,085
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
General Service					
5/8"	D	1.0	7	7	7
3/4"	D	1.5	1	1	2
1"	D	2.5	_____	-	-
1 1/2"	D,T	5.0	_____	-	-
2"	D,C,T	8.0	-	-	-
3"	D	15.0	_____	-	-
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	1.0	_____	_____	_____
Other (Specify):	_____	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine			Total	1,090	1,093
				1,093	1,094

UTILITY NAME: MFL Utility Systems, L.L.C.
 SYSTEM NAME: MFL Utility Systems, L.L.C.

YEAR OF REPORT
 December 31, 2021

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January	-	3,371	-	3,371	2,831
February	-	4,630	-	4,630	2,875
March	-	4,101	-	4,101	2,948
April	-	3,917	-	3,917	2,694
May	-	5,609	-	5,609	3,474
June	-	6,829	-	6,829	3,335
July	-	3,987	-	3,987	3,968
August	-	4,402	-	4,402	3,083
September	-	4,338	-	4,338	2,989
October	-	4,956	-	4,956	3,201
November	-	4,243	-	4,243	2,780
December	-	4,596	-	4,596	3,075
Total for year	N/A	54,979		54,979	37,253

If water is purchased for resale, indicate the following:

Vendor Lee County Utilities
 Point of Delivery N/A

If Water is sold to other water utilities for redistribution, list names of such utilities below:

MAINS (Feet)

Kind of Pipe (Cast Iron, coated steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
N/A			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-

UTILITY NAME: MFL Utility Systems, L.L.C.
 SYSTEM NAME: MFL Utility Systems, L.L.C.

YEAR OF REPORT
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WELLS AND WELL PUMPS
 (If Available)

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	2010	1973	1968	
Types of Well Construction and Casing _____	Black Iron	Black Iron	abandoned	
Depth of Wells _____	421'	345'	428'	
Diameters of Wells _____	12"	12"	12"	
Pump - GPM _____	1500	1700	0	
Motor - HP _____	50	75		
Motor Type * _____				
Yeilds of Wells in GPD _____	2,160,000	2,448,000		
Auxillary Power _____	250kW	250kW		
* Submersable, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	Glass on steel			
Capacity of Tank _____	62000 gal			
Ground of Elevated _____	ground			

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
MOTORS				
Manufacturer _____	-			
Type _____				
Rated Horsepower _____	30	30		
(a)	(b)	(c)	(d)	(e)
PUMPS				
Manufacturer _____	Berkeley	Berkely		
Type _____	Centrifugal	Centrifugal		
Capacity in GPM _____	750	750		
Average Number of Hours Operated Per Day _____	continuous	continuous		
Auxiliary Power _____				

UTILITY NAME: MFL Utility Systems, L.L.C.

YEAR OF REPORT December 31, 2021
--

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water, etc):

Gallons per day of source _____	150,627	-	
Type of source _____	Ground		

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:

Type _____	Chemical		
Make _____			
Permitted Capacity (GPD)	1,209,000		
High service pumping			
Gallons per minute _____ See Page W-5 _____			
Reverse Osmosis _____			
Lime treatment			
Unit Rating _____			
Filtration			
Pressure Sq. Ft. _____			
Gravity GPD/Sq. Ft. _____			
Disinfection			
Chlorinator _____	Hypochlorinator		
Ozone _____			
Other _____	Aeration		
Auxiliary Power _____	Kohler (Diesel)		
	250 kW		

UTILITY NAME: MFL Utility Systems, L.L.C.
 SYSTEM NAME: MFL Utility Systems, L.L.C.

YEAR OF REPORT
 December 31, 2021

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

1.	Present ERC's * the system can efficiently serve	1094
2.	Maximum number of ERC's * which can be served	1094
3.	Present system connection capacity (in ERC's *) using existing lines	1087
4.	Future connection capacity (in ERC's *) upon service area buildout	1094
5.	Estimated annual increase in ERC's*	
6.	Is the utility required to have fire flow capacity? If so, how much capacity is required?	
7.	Attach a description of the fire fighting facilities.	
8.	Describe any plans and estimated completion dates for any enlargements or improvements of this system. None	
9.	When did the company last file a capacity analysis report with the DEP?	2014
10.	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 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?	
11.	Department of Environmental Protection ID #	PWS 3350825
12.	Water Management District Consumptive Use Permit #	2888-6
	a. Is the system in compliance with the requirements of the CUP?	Yes
	b. If not, what are the utility's plans to gain compliance?	N/A

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

**WASTEWATER
OPERATION
SECTION**

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	-	-	-	-
353	Land and Land Rights	12,500	-	-	12,500
354	Structure and Improvements	106,323	-	-	106,323
355	Power Generation Equipment	10,220	-	-	10,220
360	Collection Sewers - Force	105,050	36,398	-	141,448
361	Collection Sewers - Gravity	302,668	-	-	302,668
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	190,650	17,747	-	208,397
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	113,383	-	-	113,383
371	Pumping Equipment	56,868	-	-	56,868
380	Treatment and Disposal Equipment	224,303	-	-	224,303
381	Plant Sewers	58,559	-	-	58,559
382	Outfall Sewer Lines	-	-	-	-
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	3,951	-	-	3,951
	Total Sewer Plant	\$ 1,184,475	\$ 54,145	\$ -	\$ 1,238,620

* This amount should tie to Sheet F-5

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account Name (b)	Average Service Life in Years (c)	Average Salvage In Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
351	Organization	40	%	2.50	3,443	-	313	3,756
352	Franchises	-	%		-	-	-	-
354	Structure and Improvements	32	%	3.10	106,323	-	-	106,323
355	Power Generation Equipment	20	%	5.00	10,220	-	-	10,220
360	Collection Sewers - Force	30	%	3.30	75,416	-	4,104	79,520
361	Collection Sewers - Gravity	45	%	2.20	275,963	-	6,719	282,682
362	Special Collecting Structures (Lift Stations)	-	%		-	-	-	-
363	Services to Customers	38	%	2.60	144,845	-	5,247	150,092
364	Flow Measuring Devices	5	%	20.00	-	-	-	-
365	Flow Measuring Installations	-	%		-	-	-	-
370	Receiving Wells (Lift Stations)	28	%	3.60	105,423	-	4,025	109,448
371	Pumping Equipment	18	%	5.60	19,145	-	3,162	22,307
380	Treatment and Disposal Equipment	18	%	5.60	224,303	-	-	224,303
381	Plant Sewers	35	%	2.90	58,559	-	-	58,559
382	Outfall Sewer Lines	-	%		-	-	-	-
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	10	%	10.00	3,358	-	395	3,753
	Totals				1,026,998		23,965	1,050,963

* This amount should tie to Sheet F-5

UTILITY NAME: MFL Utility Systems, L.L.C.

YEAR OF REPORT December 31, 2021
--

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	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 _____	44,713
715	Purchased Power _____	27,967
716	Fule for Power Production _____	
718	Chemicals _____	7,247
720	Materials and Supplies _____	48,994
730	Contractual Services:	
	Operator and Management _____	44,925
	Testing _____	11,968
	Other _____	
740	Rents _____	
750	Transportation Expense _____	
755	Insurance Expense _____	
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
770	Bad Debt Expense _____	
775	Miscellaneous Expenses _____	11,608
	Total Wastewater Operation and Maintenance Expense _____	\$ 197,422 *
	* This amount should tie to Sheet F-3.	

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	1,082	1,085	1,085
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	7	7	7
3/4"	D	1.5	1	1	2
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	-	-	-
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
Total			1,090	1,093	1,094

** D = Displacement
C = Compound
T = Turbine

PUMPING EQUIPMENT

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

SERVICE CONNECTIONS

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

COLLECTING AND FORCE MAINS AND MANHOLES

	Collecting Mains				Force Mains			
Size (inches) _____	_____	_____	_____	_____	_____	_____	_____	_____
Type of main _____	_____	_____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot):	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____	_____	_____

MANHOLES:

Size _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Number:	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____

UTILITY NAME: MFL Utility Systems, L.L.C.

YEAR OF REPORT December 31, 2021
--

TREATMENT PLANT

Manufacturer _____	_____	_____	_____
Type _____	_____	_____	_____
"Steel" or "Concrete" _____	_____	_____	_____
Total Capacity _____	.180 MGD	_____	_____
Average Daily Flow _____	_____	_____	_____
Effluent Disposal _____	Sprayfield	_____	_____
Total Gallons of Wastewater Treated _____	42,322,000	_____	_____

MASTER LIFT STATION PUMPS

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

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	3009000	None	3009000
February _____	2974000	_____	2974000
March _____	3257000	_____	3257000
April _____	3882000	_____	3882000
May _____	3234000	_____	3234000
June _____	2995000	_____	2995000
July _____	4532000	_____	4532000
August _____	4470000	_____	4470000
September _____	3580000	_____	3580000
October _____	3187000	_____	3187000
November _____	3868000	_____	3868000
December _____	3334000	_____	3334000
Total for year _____	42,322,000	_____	42,322,000

If Wastewater Treatment is purchased, indicate the vendor:

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present ERC's * that system can efficiently serve.	<u>1,094</u>
2. Maximum number of ERC's * which can be served.	<u>1,094</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>1,094</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>1,094</u>
5. Estimated annual increase in ERC's * .	_____
8. 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, attach a list of the reuse end users and the amount of reuse provided to each, if known.	
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>Unknown</u>
<u>N/A</u>	
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>N/A</u>
If so, what are the utility's plans to comply with the DEP?	
<u>N/A</u>	
10. When did the company last file a capacity analysis report with the DEP?	<u>6/4/2021</u>
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will co	<u>N/A</u>
d. Attach plans for funding the required upgrading.	<u>N/A</u>
e. Is this system under any Consent Order of the DEP?	<u>N/A</u>
11. Department of Environmental Protection ID #	<u>FLA010657</u>
Use one of the following methods:	
(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.	
(b) If no historical flow data are available, use:	
$ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$	

CERTIFICATION OF ANNUAL REPORT

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

- | | | |
|--------------|-----------|--|
| YES
(X) | NO
() | 1. The utility is in substantial compliance with the Uniform System Of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code. |
| YES
(X) | NO
() | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
(X) | NO
() | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility. |
| YES
(X) | NO
() | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

ITEMS CERTIFIED			
1.	2.	3.	4.
(X)	(X)	(X)	(X)


 _____ *
 (signature of chief executive officer of the utility)

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

_____ *
 (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.

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

Company:

MFL Utility Systems, LLC

For the Year Ended December 31, 2021

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 152,810	\$ 152,810	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
Total Water Operating Revenue	\$ 152,810	\$ 152,810	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	\$ -	\$ -	-
Net Water Operating Revenues	\$ 152,810	\$ 152,810	\$ -

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 differences reported in column (d).

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

Company:

MFL Utility Systems, LLC

For the Year Ended December 31, 2021

(a)	(b)	(c)	(d)
Accounts	Gross Sewer Revenues per Sch. F-3	Gross Sewer Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 184,980	\$ 184,980	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
Total Sewer Operating Revenue	\$ 184,980	\$ 184,980	\$ -
LESS: Expense for Purchased Sewer from FPSC-Regulated Utility	\$ -	\$ -	-
Net Sewer Operating Revenues	\$ 184,980	\$ 184,980	\$ -

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 differences reported in column (d).