

CLASS "C"

WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

WS948-23-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



RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2024 JUL 31 AM 9:50
DIVISION OF
ACCOUNTS AND FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2023

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

REPORT OF

MFL Utility Systems, L.L.C.
(Exact name of utility)

2 North Riverside Plaza Chicago, IL 60606 Mailing Address	200 Forest Drive Leesburg, FL 34788 Street Address	Lake County
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Telephone Number _____ Date Utility First Organized _____

Fax Number _____ E-mail Address: Melissa_Cornelio@equitylifestyle.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: Melissa Cornelio	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_____		\$ 157,223	\$ 185,282		\$ 342,505
Commercial_____					-
Industrial_____					-
Multiple Family_____					-
Guarenteed Revenues_____					-
Other (Specify)_____					-
Total Gross Revenue_____		157,223	185,282	N/A	342,505
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	132,788	179,398		312,186
Depreciation Expense_____	F-5	45,628	24,270		69,898
CIAC Amortization Expense_____	F-8				-
Taxes Other Than Income_____	F-7	7,075	8,338	-	15,413
Income Taxes_____	F-7	-	-		-
Total Operating Expenses_____		185,491	212,006		397,497
Net Operating Income (Loss)		(28,268)	(26,724)	-	(54,992)
Other Income:					
Nonutility Income_____					-
Interest Income_____		-	-		-
					-
Other Deductions:					
Miscellaneous Nonutilty Expenses_____					-
Interest Expense_____		-			-
AFUDC_____		-	-		-
					-
					-
Net Income (Loss)		\$ (28,268)	\$ (26,724)	N/A	\$ (54,992)

COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
ASSETS:			
Utility Plant In Service (101 - 105) _____	F-5, W-1, S-1	\$ 2,807,118	\$ 2,667,398
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(1,994,290)	(1,924,395)
Net Utility Plant _____		812,828	743,003
Cash _____			
Customer Accounts Receivable (141) _____			
Other Assets (Specify):			
Misc. Current & Accrued Asset		895	895
Prepaid Expenses		58	55
Total Assets _____		\$ 813,781	\$ 743,953
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	97,942	152,934
Total Capital _____		97,942	152,934
Long Term Debt (224) _____	F-6		
Accounts Payable (231) _ (Associated Company) _____		-	3,056
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____		15,413	15,361
Other Liabilities (Specify):			
Miscellaneous Current Accrued Liabilities		700,426	572,602
Rounding		-	-
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8		
Total Liabilities and Capital _____		\$ 813,781	\$ 743,953

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 1,428,778	\$ 1,378,340	N/A	\$ 2,807,118
Construction Work In Progress (105) _____				-
Other (Specify) _____				-
_____	-	-		-
_____				-
Total Utility Plant _____	\$ 1,428,778	\$ 1,378,340	N/A	\$ 2,807,118

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 848,914	\$ 1,075,481	N/A	\$ 1,924,395
Add Credits During Year:				
Accruals charged to depreciation account _____	45,628	24,270		69,898
Salvage _____	-	-		-
Other credits (specify) _____	-	-		-
Rounding _____	1	(4)		(3)
Total credits _____	45,629	24,266		69,895
Deduct Debits During Year:				
Book cost of plant retired _____	-	-		-
Cost of removal _____	-	-		-
Other debits (specify) _____				-
_____				-
Total debits _____	-	-		-
Balance End of Year _____	\$ 894,543	\$ 1,099,747		\$ 1,994,290

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

YEAR OF REPORT
December 31, 2023

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 _____	\$ 152,934	N/A
Charges during the year (specify):		
Current year loss _____	(54,992)	-
_____	-	

Balance end of year _____	\$ 97,942	

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, 2023

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_____	159,212	-	-	159,212
334	Meters and Meter Installations_____	660,497	-	-	660,497
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 Equipr_____	-	-	-	-
344	Laboratory Equipment_____	-	-	-	-
345	Power Operated Equipment_____	-	-	-	-
346	Communication Equipment_____	-	-	-	-
347	Miscellaneous Equipment_____	-	-	-	-
348	Other Tangible Plant_____	-	-	-	-
	Total Water Plant_____	\$ 1,428,778	\$ -	\$ -	\$ 1,428,778

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

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

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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)(1)	Accum. Depr. Balance End of year (f-g+h=i) (i)
301	Organization	40	%	2.50	\$ 4,069	\$ -	\$ 313	\$ 4,382
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	55,596	-	4,117	59,713
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	18,789	-	1,296	20,085
330	Distribution Reservoirs and Standpipes	37	%	-	40,992	-	2,342	43,334
331	Transmission and Distribution Mains	43	%	2.63	222,964	-	-	222,964
333	Services	38	%	2.50	150,653	-	3,980	154,633
334	Meters and Meter Installations	20	%	5.00	223,837	-	33,026	256,863
335	Hydrants	45	%	2.22	16,858	-	282	17,140
339	Other Plant and Miscellaneous Equipment	18	%	5.56	2,458	-	-	2,731
340	Office Furniture and Equipment	-	%	-	-	-	-	-
341	Transportation Equipment	5	%	20.00	-	-	-	-
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	-	%	-	-	-	(1)	-
	Totals				\$ 848,914	\$ -	\$ 45,628	\$ 894,543

* 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 _____	_____
616	Fuel for Power Production _____	_____
618	Chemicals _____	45,305
620	Materials and Supplies _____	22,229
630	Contractual Services:	
	Billing _____	_____
	Operator and Management _____	54,653
	Testing _____	776
	Other _____	_____
640	Rents _____	_____
650	Transportation Expense _____	_____
655	Insurance Expense _____	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
670	Bad Debt Expense _____	_____
675	Miscellaneous Expenses _____	9,825
	Total Water Operation and Maintenance Expense _____	\$ 132,788 *

* 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	1,087	1,093	1,093
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	1,095	1,101
					1,102

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

YEAR OF REPORT
 December 31, 2023

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	-	5,904	-	5,904	3,085
February	-	5,650	-	5,650	3,284
March	-	6,452	-	6,452	3,237
April	-	6,334	-	6,334	3,362
May	-	6,328	-	6,328	3,861
June	-	5,609	-	5,609	3,758
July	-	5,743	-	5,743	4,182
August	-	5,762	-	5,762	3,270
September	-	5,392	-	5,392	3,039
October	-	5,579	-	5,579	3,509
November	-	4,745	-	4,745	2,841
December	-	4,715	-	4,715	3,125
Total for year	N/A	68,213		68,213	40,553

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
 December 31, 2023

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)
<u>MOTORS</u>				
Manufacturer _____	-			
Type _____				
Rated Horsepower _____	30	30		
<u>PUMPS</u>				
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, 2023
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SOURCE OF SUPPLY

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

Gallons per day of source _____	186,885	-	
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, 2023

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	1102
2.	Maximum number of ERC's * which can be served	1102
3.	Present system connection capacity (in ERC's *) using existing lines	1102
4.	Future connection capacity (in ERC's *) upon service area buildout	1102
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	141,448	-	-	141,448
361	Collection Sewers - Gravity	302,668	-	-	302,668
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	208,397	-	-	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	139,720	-	364,023
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	\$ 1,238,620	\$ 139,720	\$ -	\$ 1,378,340

* 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 %	4,069	-	313	4,382
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 %	84,230	-	4,709	88,939
361	Collection Sewers - Gravity_	45	-	2.20 %	289,401	-	6,719	296,120
362	Special Collecting Structures (Lift Stations)_	-	-	%	-	-	-	-
363	Services to Customers_	38	-	2.60 %	155,573	-	5,481	161,054
364	Flow Measuring Devices_	5	-	20.00 %	-	-	-	-
365	Flow Measuring Installations_	-	-	%	-	-	-	-
370	Receiving Wells (Lift Stations)_	28	-	3.60 %	113,383	-	-	113,383
371	Pumping Equipment_	18	-	5.60 %	25,469	-	3,162	28,631
380	Treatment and Disposal Equipment_	18	-	5.60 %	224,303	-	3,882	228,185
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_	-	-	%	-	-	4	-
398	Other Tangible Plant_	10	-	10.00 %	3,951	-	-	3,951
	Totals_				1,075,481		24,270	1,099,747

* This amount should tie to Sheet F-5

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
704	Employee Pensions and Benefits _____	
710	Purchased Wastewater Treatment _____	
711	Sludge Removal Expense _____	33,502
715	Purchased Power _____	48,496
716	Fule for Power Production _____	
718	Chemicals _____	4,726
720	Materials and Supplies _____	28,262
730	Contractual Services:	
	Operator and Management _____	54,653
	Testing _____	4,986
	Other _____	
740	Rents _____	
750	Transportation Expense _____	
755	Insurance Expense _____	
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
770	Bad Debt Expense _____	
775	Miscellaneous Expenses _____	4,773
	Total Wastewater Operation and Maintenance Expense _____	\$ 179,398 *

* 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	1,087	1,093	1,093
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			1,095	1,101	1,102

** 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, 2023
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TREATMENT PLANT

Manufacturer_____	_____	_____	_____
Type_____	_____	_____	_____
"Steel" or "Concrete"_____	_____	_____	_____
Total Capacity_____	.180 MGD	_____	_____
Average Daily Flow_____	_____	_____	_____
Effluent Disposal_____	Sprayfield	_____	_____
Total Gallons of Wastewater Treated_____	46,699,000	_____	_____

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_____	5279000	None	5279000
February_____	4658000	_____	4658000
March_____	3993000	_____	3993000
April_____	3739000	_____	3739000
May_____	3050000	_____	3050000
June_____	4837000	_____	4837000
July_____	5101000	_____	5101000
August_____	3573000	_____	3573000
September_____	3188000	_____	3188000
October_____	2733000	_____	2733000
November_____	3049000	_____	3049000
December_____	3499000	_____	3499000
Total for year_____	46,699,000	_____	46,699,000

If Wastewater Treatment is purchased, indicate the vendor:

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

YEAR OF REPORT
December 31, 2023

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) *

 (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, 2023

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 157,223	\$ 157,223	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
Total Water Operating Revenue	\$ 157,223	\$ 157,223	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	\$ -	\$ -	\$ -
Net Water Operating Revenues	\$ 157,223	\$ 157,223	\$ -

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, 2023

(a)	(b)	(c)	(d)
Accounts	Gross Sewer Revenues per Sch. F-3	Gross Sewer Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 185,282	\$ 185,282	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
Total Sewer Operating Revenue	\$ 185,282	\$ 185,282	\$ -
LESS: Expense for Purchased Sewer from FPSC-Regulated Utility	\$ -	\$ -	-
Net Sewer Operating Revenues	\$ 185,282	\$ 185,282	\$ -

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).