

# CLASS "C"

## WATER and/or WASTEWATER UTILITIES

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

# ANNUAL REPORT

**WS987-23-AR**

**Middleton Utility Company, LLC**

EXACT LEGAL NAME OF RESPONDENT

**681-W / 581-S**

Certificate Number(s)

*Submitted To The*

## ***STATE OF FLORIDA***



## ***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

Middleton Utility Company, LLC

(Exact name of utility)

1020 Lake Sumter Landing The Villages, FL 32162 Mailing Address	1020 Lake Sumter Landing The Villages, FL 32162 Street Address	Sumter County
Telephone Number (352) 753-6270	Date Utility First Organized	01/31/22
Fax Number (352) 753-6293	E-mail Address <u>Treva.Mesias@thevillages.com</u>	
Sunshine State One-Call of Florida, Inc. Member No.	GPU2411	

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: The Villages of Lake-Sumter Accounting Office  
3619 Kiessel Road, The Villages, FL 32163 352-753-6270

Names of subdivisions where service is provided: Middleton

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Treva Mesias	Assistant Controller	Same as above	
Person who prepared this report: Jones & Company, LLC	CPAs	161 W. Main Street Lancaster, OH 43130	
Officers and Managers: Robert L. Chandler, IV	VDC Manager	Same as above	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
Tracy Morse Irrevocable Trust	10%	same as above	None
Jennifer Morse Parr Irrev Trust	10%	"	
Mark G. Morse Irrev Trust	10%	"	
Tracy Morse Family Trust	4.977%	"	
Jennifer L. Parr Family Trust	4.977%	"	
Mark G. Morse Family Trust	4.976%	"	

**INCOME STATEMENT**

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential _____		\$ 17,433	\$ 42,458		\$ 59,891
Commercial _____		16,148	23,423		39,571
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____		9,106			9,106
Total Gross Revenue _____		42,687	65,881	N/A	108,568
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	73,446	157,164		230,610
Depreciation Expense _____	F-5	81,757	68,353		150,110
CIAC Amortization Expense _____	F-8	(6,449)	(2,069)		(8,518)
Taxes Other Than Income _____	F-7	25	25	-	50
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		148,779	223,473		372,252
Net Operating Income (Loss)		(106,092)	(157,592)	-	(263,684)
Other Income:					
Nonutility Income _____		392	392		783
Interest Income _____		-	-		-
Other Deductions:					
Miscellaneous Nonutility Expenses _____					-
Interest Expense _____		257,862	257,862		515,724
AFUDC _____		-	-		-
Net Income (Loss)		\$ (363,563)	\$ (415,063)	N/A	\$ (778,625)

UTILITY NAME: Middleton Utility Company, LLC

**YEAR OF REPORT**  
December 31, 2023

**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	\$ 22,429,877	\$ -
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(150,110)	
Net Utility Plant _____		22,279,767	-
Cash _____		1,089,309	
Customer Accounts Receivable (141) _____		106,050	
Other Assets (Specify): _____		-	-
Total Assets _____		\$ 23,475,126	\$ -
<b>LIABILITIES AND CAPITAL:</b>			
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	(3,547,326)	-
Total Capital _____		(3,547,326)	-
Long Term Debt (224) _____	F-6		
Accounts Payable (231) _____		99,229	
Notes Payable (232) _____		18,487,685	
Customer Deposits (235) _____			
Accrued Taxes (236) _____		1,917	
Other Liabilities (Specify):			
Miscellaneous Current Accrued Liabilities _____		-	-
		-	-
Accounts Payable (233) - Intercompany _____		100	
Accrued Interest (237) _____		53,385	
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8	8,380,136	-
Total Liabilities and Capital _____		\$ 23,475,126	



**GROSS UTILITY PLANT**

<b>Plant Accounts: (101 - 107) Inclusive</b>	<b>Water</b>	<b>Sewer</b>	<b>Plant Other Than Reporting Systems</b>	<b>Total</b>
Utility Plant In Service (101) _____	\$ 6,882,102	\$ 5,596,209	N/A	\$ 12,478,311
Construction Work In Progress (105) _____	9,951,566			9,951,566
Other (Specify) _____	-	-		-
_____				-
<b>Total Utility Plant</b> _____	\$ 16,833,668	\$ 5,596,209	N/A	\$ 22,429,877

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

<b>Account 108</b>	<b>Water</b>	<b>Wastewater</b>	<b>Other Than Reporting Systems</b>	<b>Total</b>
Balance First Of Year _____	\$ -	N/A	N/A	\$ -
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	81,757	68,353		150,110
Salvage _____	-	-		-
Other credits (specify) _____	-	-		-
Rounding _____	-	-		-
<b>Total credits</b> _____	81,757	68,353		150,110
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	-	-		-
Cost of removal _____	-			-
Other debits (specify) _____		-		-
_____				-
<b>Total debits</b> _____	-	-		-
<b>Balance End of Year</b> _____	\$ 81,757	\$ 68,353		\$ 150,110

UTILITY NAME: Middleton Utility Company, LLC

**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 _____	\$ -	N/A
Charges during the year (specify):		
Current year loss _____	(778,625)	-
Contributions _____	(2,768,701)	
Rounding _____	-	
Balance end of year _____	\$ (3,547,326)	

**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: Middleton Utility Company, LLC

<b>YEAR OF REPORT</b> December 31, 2023
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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 ____	25	25		50
Other (Specify):				
	-	-		
Total Tax Expense _____	\$ 25	\$ 25		\$ 50

**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
Jacobs Engineering Group	\$ 17,123	\$ 17,122	Contract Services
Vikus Water	3,110	3,111	Professional Fees
CSC	269	268	Legal Fees

UTILITY NAME: Middleton Utility Company, LLC

<b>YEAR OF REPORT</b> December 31, 2023
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**CONTRIBUTIONS IN AID OF CONSTRUCTION (271)**

(a)	Water (b)	Wastewater (c)	TOTAL (d)
1. Balance first of year _____	\$ -	\$ -	N/A
2. Add credits during year:			
	4,540,594	3,848,059	8,388,654
3. Total _____	4,540,594	3,848,059	8,388,654
4. Deduct charges during year _____	-	-	-
5. Balance end of year _____	4,540,594	3,848,059	8,388,654
6. Less Accumulated Amortization _____	(6,449)	(2,069)	(8,518)
7. Net CIAC _____	\$ 4,534,145	\$ 3,845,990	\$ 8,380,136

**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		
Residential Connections	292	571	166,732	-
Commercial Connections	31	Varies by Size	29,957	-
Capacity Fees - Residential	292	3,451	1,007,692	-
Capacity Fees - Commercial	32	Varies by Size	3,336,213	-
Capacity Fees - Residential	295	4,828	-	1,423,776
Capacity Fees - Commercial	25	Varies by Size	-	2,424,283
Total Credits During Year (Must agree with line # 2 above) _____			\$ 4,540,594	\$ 3,848,059

**ACCUMULATED AMORTIZATION OF CIAC**

	Water	Wastewater	Total
Balance First of Year _____	N/A	N/A	\$ -
Add Debits During Year: _____	6,449	2,069	8,518
	-	-	
Deduct Credits During Year: _____	-	-	
Balance End of Year (Must agree with line #6 above) _____	\$ 6,449	\$ 2,069	\$ 8,518

**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	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-
303	Land and Land Rights	-	-	-	-
304	Structure and Improvements	-	-	-	-
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	-	-	-	-
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Pumping Equipment	-	-	-	-
320	Water Treatment Equipment	-	-	-	-
330	Distribution Reservoirs and Standpipes	-	-	-	-
331	Transmission and Distribution Mains	-	4,991,778	-	4,991,778
333	Services	-	-	-	-
334	Meters and Meter Installations	-	305,979	-	305,979
335	Hydrants	-	267,731	-	267,731
339	Other Plant and Miscellaneous Equipment	-	1,316,614	-	1,316,614
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	-	-	-	-
	<b>Total Water Plant</b>	<b>\$ -</b>	<b>\$ 6,882,102</b>	<b>\$ -</b>	<b>\$ 6,882,102</b>

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. (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 %	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	- %	- %	-	-	-	-
304	Structure and Improvements	32	- %	3.13 %	-	-	-	-
305	Collecting and Impounding Reservoirs	-	- %	- %	-	-	-	-
306	Lake, River and Other Intakes	-	- %	- %	-	-	-	-
307	Wells and Springs	30	- %	3.33 %	-	-	-	-
308	Infiltration Galleries and Tunnels	-	- %	- %	-	-	-	-
309	Supply Mains	-	- %	- %	-	-	-	-
310	Power Generation Equipment	20	- %	5.00 %	-	-	-	-
311	Pumping Equipment	20	- %	5.00 %	-	-	-	-
320	Water Treatment Equipment	22	- %	4.55 %	-	-	-	-
330	Distribution Reservoirs and Standpipes	37	- %	- %	-	-	-	-
331	Transmission and Distribution Mains	43 38	- %	2.63 %	-	-	58,939	58,939
333	Services	40	- %	2.50 %	-	-	-	-
334	Meters and Meter Installations	20	- %	5.00 %	-	-	7,265	7,265
335	Hydrants	45	- %	2.22 %	-	-	2,903	2,903
339	Other Plant and Miscellaneous Equipment	18	- %	5.56 %	-	-	12,650	12,650
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	-	- %	- %	-	-	-	-
	Totals					\$ -	\$ 81,757	\$ 81,757

\* 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 _____	62,736
615	Purchased Power _____	
616	Fuel for Power Production _____	
618	Chemicals _____	
620	Materials and Supplies _____	
630	Contractual Services:	
	Billing _____	
	Operator and Management _____	3,591
	Testing _____	
	Other _____	7,009
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	110
	Total Water Operation and Maintenance Expense _____	\$ 73,446 *
	* 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)	
<b>Residential Service</b>					
5/8"	D	1.0	-	266	266
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0	-	6	6
3/4"	D	1.5	-	-	-
1"	D	2.5			
1 1/2"	D,T	5.0		3	15
2"	D,C,T	8.0	-	16	128
3"	D	15.0		-	-
3"	C	16.0			
3"	T	17.5			
Unmetered Customers	construction	1.0		1	1
Other (Specify):					
** D = Displacement C = Compound T = Turbine			Total	292	416



UTILITY NAME: Middleton Utility Company, LLC  
 SYSTEM NAME: Middleton Utility Company, LLC

**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	-	-	-	-	-
February	-	-	-	-	-
March	-	-	-	-	-
April	-	-	-	-	-
May	4	-	-	4	4
June	89	-	-	89	89
July	258	-	-	258	258
August	388	-	-	388	388
September	717	-	-	717	717
October	785	-	-	785	785
November	775	-	-	775	775
December	920	-	-	920	920
Total for year	3,936	N/A		3,936	3,936

If water is purchased for resale, indicate the following:

Vendor Gibson Place Utility Company, LLC  
 Point of Delivery Interconnects

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
PVC	3/4"	-	815	-	815
PVC	1"	-	1,330	-	1,330
PVC	1 1/2"	-	856	-	856
PVC	2"	-	960	-	960
PVC	3"	-	3,680	-	3,680
PVC	4"	-	20,520	-	20,520
PVC	6"	-	22,291	-	22,291
PVC	8"	-	53,455	-	53,455
PVC	12"	-	21,076	-	21,076
PVC	16"	-	15,260	-	15,260
PVC	20"	-	20	-	20

UTILITY NAME: Middleton Utility Company, LLC  
 SYSTEM NAME: Middleton Utility Company, LLC

<b>YEAR OF REPORT</b> December 31, 2023
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**WELLS AND WELL PUMPS  
(If Available)**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	-	-		
Types of Well Construction and Casing _____	-	-		
_____				
Depth of Wells _____	-	-		
Diameters of Wells _____	-	-		
Pump - GPM _____	-	-		
Motor - HP _____	-	-		
Motor Type * _____				
Yeilds of Wells in GPD _____	-	-		
Auxillary Power _____	-	-		
* Submersable, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	-			
Capacity of Tank _____	-			
Ground of Elevated _____	-			

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b><u>MOTORS</u></b>				
Manufacturer _____	-			
Type _____				
Rated Horsepower _____	-	-		
(a)	(b)	(c)	(d)	(e)
<b><u>PUMPS</u></b>				
Manufacturer _____	-	-		
Type _____	-	-		
Capacity in GPM _____	-	-		
Average Number of Hours Operated Per Day _____	-	-		
Auxiliary Power _____				

UTILITY NAME: Middleton Utility Company, LLC

**YEAR OF REPORT**  
December 31, 2023

**SOURCE OF SUPPLY**

List for each source of supply (Ground, Surface, Purchased Water, etc):			
Gallons per day of source _____	4,000,000 (GPU)	-	
Type of source _____	Purchased Groundwater		

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type _____	-		
Make _____			
Permitted Capacity (GPD)	-		
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 _____			
Ozone _____			
Other _____			
Auxiliary Power _____			

UTILITY NAME: Middleton Utility Company, LLC  
SYSTEM NAME: Middleton Utility Company, LLC

**YEAR OF REPORT**  
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**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 12137
2. Maximum number of ERC's \* which can be served 12137
3. Present system connection capacity (in ERC's \*) using existing lines 987
4. Future connection capacity (in ERC's \*) upon service area buildout 12137
5. Estimated annual increase in ERC's\* Unknown
6. Is the utility required to have fire flow capacity? Yes  
If so, how much capacity is required? Residential: 1500 gpm for 2 hours @ 20 PSI.  
Commercial: 2500 gpm for 2 hours @ 20 PSI
7. Attach a description of the fire fighting facilities. Fire hydrants installed at a maximum of 800 ft.  
following roadway center lines.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
Continuing expansion of the system with development

9. When did the company last file a capacity analysis report with the DEP? N/A

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 # 3600016

12. Water Management District Consumptive Use Permit # 2002091

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 _____	-	-	-	-
354	Structure and Improvements _____	-	-	-	-
355	Power Generation Equipment _____	-	-	-	-
360	Collection Sewers - Force _____	-	2,300,079	-	2,300,079
361	Collection Sewers - Gravity _____	-	556,853	-	556,853
362	Special Collecting Structures _____	-	-	-	-
363	Services to Customers _____	-	-	-	-
364	Flow Measuring Devices _____	-	-	-	-
365	Flow Measuring Installations _____	-	-	-	-
370	Receiving Wells _____	-	-	-	-
371	Pumping Equipment _____	-	-	-	-
380	Treatment and Disposal Equipment _____	-	-	-	-
381	Plant Sewers _____	-	-	-	-
382	Outfall Sewer Lines _____	-	-	-	-
389	Other Plant and Miscellaneous Equipment _____	-	2,739,277	-	2,739,277
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 _____	-	-	-	-
	<b>Total Sewer Plant _____</b>	<b>\$ -</b>	<b>\$ 5,596,209</b>	<b>\$ -</b>	<b>\$ 5,596,209</b>

\* 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 %	-	-	-	-
352	Franchises_____	-	- %	%	-	-	-	-
354	Structure and Improvements_____	32	- %	3.10 %	-	-	-	-
355	Power Generation Equipment_____	20	- %	5.00 %	-	-	-	-
360	Collection Sewers - Force_____	30	- %	3.30 %	-	-	36,615	36,615
361	Collection Sewers - Gravity_____	45	- %	2.20 %	-	-	5,419	5,419
362	Special Collecting							
	Structures (Lift Stations)_____	-	- %	%	-	-	-	-
363	Services to Customers_____	38	- %	2.60 %	-	-	-	-
364	Flow Measuring Devices_____	5	- %	20.00 %	-	-	-	-
365	Flow Measuring Installations_____	-	- %	%	-	-	-	-
370	Receiving Wells (Lift Stations)_____	28	- %	3.60 %	-	-	-	-
371	Pumping Equipment_____	18	- %	5.60 %	-	-	-	-
380	Treatment and Disposal Equipment_____	18	- %	5.60 %	-	-	-	-
381	Plant Sewers_____	35	- %	2.90 %	-	-	-	-
382	Outfall Sewer Lines_____	-	- %	%	-	-	-	-
389	Other Plant and Miscellaneous							
	Equipment_____	-	- %	%	-	-	26,319	26,319
390	Office Furniture and Equipment_____	-	- %	%	-	-	-	-
391	Transportation Equipment_____	-	- %	%	-	-	-	-
392	Stores Equipment_____	-	- %	%	-	-	-	-
393	Tools, Shop and Garage Equipmen_____	-	- %	%	-	-	-	-
394	Laboratory Equipment_____	-	- %	%	-	-	-	-
395	Power Operated Equipment_____	-	- %	%	-	-	-	-
396	Communication Equipment_____	-	- %	%	-	-	-	-
397	Miscellaneous Equipment_____	-	- %	%	-	-	-	-
398	Other Tangible Plant_____	10	- %	10.00 %	-	-	-	-
	Totals_____						68,353	68,353

\* This amount should tie to Sheet F-5

UTILITY NAME: Middleton Utility Company, LLC

**YEAR OF REPORT**  
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**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 _____	125,002
711	Sludge Removal Expense _____	
715	Purchased Power _____	1,569
716	Fuel for Power Production _____	
718	Chemicals _____	
720	Materials and Supplies _____	
730	Contractual Services:	
	Operator and Management _____	3,669
	Testing _____	
	Other _____	26,812
740	Rents _____	
750	Transportation Expense _____	
755	Insurance Expense _____	
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
770	Bad Debt Expense _____	
775	Miscellaneous Expenses _____	112
	Total Wastewater Operation and Maintenance Expense _____	\$ 157,164 *

\* 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)	
<b>Residential Service</b>					
5/8"	D	1.0	-	266	266
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0	-	2	2
3/4"	D	1.5	-	-	-
1"	D	2.5			
1 1/2"	D,T	5.0		3	15
2"	D,C,T	8.0	-	15	120
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
<b>** D = Displacement C = Compound T = Turbine</b>					
<b>Total</b>			-	286	403



**PUMPING EQUIPMENT**

	MU 1	MU 2					
Lift station number _____							
Make or type and nameplate data of pump _____	Hydromatic	Hydromatic					
Year installed _____	2023	2023					
Rated capacity (GPM) _____	575	335					
Size (HP) _____	4"	4"					
Power: _____	20HP	20HP					
Electric _____	460/3/60	460/3/60					
Mechanical _____							
Nameplate data of motor _____	3/24/2023	3/24/2023					

**SERVICE CONNECTIONS**

	4	6					
Size (inches) _____	4	6					
Type (PVC, VCP, etc) _____	PVC	PVC					
Average length _____	30 ft	30ft					
Number of active service connections _____							
Beginning of year _____	0	0					
Added during year _____	233	439					
Retired during year _____	0	0					
End of year _____	233	439					
Give full particulars concerning inactive connections _____							

**COLLECTING AND FORCE MAINS AND MANHOLES**

	Collecting Mains		Force Mains					
	6"	8"	2"	4"	6"	8"	10"	12"
Size (inches) _____	6"	8"	2"	4"	6"	8"	10"	12"
Type of main _____	PVC	PVC	PVC	PVC	PVC	PVC	PVC	PVC
Length of main (nearest foot): _____								
Beginning of year _____	0	0	0	0	0	0	0	0
Added during year _____	43,597	101,459	160	5,126	1,800	9,667	2,460	6,980
Retired during year _____	0		0	0	0	0	0	0
End of year _____	43,597	101,459	160	5,126	1,800	9,667	2,460	6,980

**MANHOLES:**

Size _____				
Type _____				
Number: _____				
Beginning of year _____	0			
Added during year _____	555			
Retired during year _____	0			
End of year _____	555			

**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				
	10"	12"	16"	20"	30"	_____	_____
Size (inches) _____	PVC	PVC	PVC	PVC	PVC	_____	_____
Type of main _____							
Length of main (nearest foot):							
Beginning of year _____	0	0	0	0	0	_____	_____
Added during year _____	5,406	737	10,021	5,520	120	_____	_____
Retired during year _____	0	0	0	0	0	_____	_____
End of year _____	5,406	737	10,021	5,520	120	_____	_____

**MANHOLES:**

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

UTILITY NAME: Middleton Utility Company, LLC

<b>YEAR OF REPORT</b> December 31, 2023
--

**TREATMENT PLANT**

Manufacturer _____	_____	_____	_____
Type _____	_____	_____	_____
"Steel" or "Concrete" _____	Bulk Treatment from Gibson Place WWTP		
Total Capacity _____	_____	_____	_____
Average Daily Flow _____	_____	_____	_____
Effluent Disposal _____	_____	_____	_____
Total Gallons of Wastewater Treated _____	_____	_____	_____

**MASTER LIFT STATION PUMPS**

Manufacturer _____	_____	_____	_____	_____	_____	_____
Capacity _____ (l)	_____	_____	_____	_____	_____	_____
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 _____	_____	None	_____
February _____	_____	_____	_____
March _____	_____	_____	_____
April _____	_____	_____	_____
May _____	_____	_____	_____
June _____	_____	_____	_____
July _____	_____	_____	_____
August _____	114,680	0	114,680
September _____	210,860	0	210,860
October _____	387,720	0	387,720
November _____	568,610	0	568,610
December _____	649110	0	649110
Total for year _____	<u>1,930,980</u>	_____	<u>1,930,980</u>

If Wastewater Treatment is purchased, indicate the vendor:

Gibson Place Utility Company, LLC

UTILITY NAME: Middleton Utility Company, LLC

**YEAR OF REPORT**  
December 31, 2023

**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>199</u>
2. Maximum number of ERC's * which can be served.	<u>4,704</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>987</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>9,407</u>
5. Estimated annual increase in ERC's * .	<u>unknown</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system. Continuing expansion of the system with development	<u></u>
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.	<u>2023 - N/A; Reuse will begin in 2024</u>
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?  If so, when?      Reuse will begin in 2024 once flows exceed FDEP reuse requirements.	<u></u>
9. Has the utility been required by the DEP or water management district to implement reuse?  If so, what are the utility's plans to comply with the DEP?	<u>Yes</u>
10. When did the company last file a capacity analysis report with the DEP?	<u>N/A</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? c. When will co d. Attach plans for funding the required upgrading. e. Is this system under any Consent Order of the DEP?	<u>N/A</u> <u>N/A</u> <u>N/A</u> <u>N/A</u> <u>N/A</u>
12. Department of Environmental Protection ID #	<u>FLAB07202 GPU, MU to be issued</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 = ( Total SFR gallons sold (Omit 000) / 365 days / 280 gallons per day )

# CERTIFICATION OF ANNUAL REPORT

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

- |              |           |  |
|--------------|-----------|--|
| YES<br>( X ) | NO<br>( ) | 1. The utility is in substantial compliance with the Uniform System Of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.  |
| YES<br>( X ) | NO<br>( ) | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.  |
| YES<br>( X ) | NO<br>( ) | 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:**

Middleton Utility Company, 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	\$ 17,433	\$ 17,433	\$ -
Commercial	16,148	16,148	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	9,106	9,106	-
<b>Total Water Operating Revenue</b>	<b>\$ 42,687</b>	<b>\$ 42,687</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>\$ 62,736</b>	<b>\$ 62,736</b>	<b>-</b>
<b>Net Water Operating Revenues</b>	<b>\$ (20,049)</b>	<b>\$ (20,049)</b>	<b>\$ -</b>

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:**

Middleton Utility Company, 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	\$ 42,458	\$ 42,458	\$ -
Commercial	23,423	23,423	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other			
<b>Total Sewer Operating Revenue</b>	<b>\$ 65,881</b>	<b>\$ 65,881</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Sewer from FPSC-Regulated Utility</b>	<b>\$ 125,002</b>	<b>\$ 125,002</b>	<b>-</b>
<b>Net Sewer Operating Reveunes</b>	<b>\$ (59,121)</b>	<b>\$ (59,121)</b>	<b>\$ -</b>

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).