

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

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Public Service Commission  
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OF

**West Lakeland Wastewater, Inc.**

Exact Legal Name of Respondent

**SU836-16-AR**

*Submitted To The*  
**STATE OF FLORIDA**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2017 MAR 15 AM 8:05  
DIVISION OF  
ACCOUNTING & FINANCE

**PUBLIC SERVICE COMMISSION**

**FOR THE**

**YEAR ENDED DECEMBER 31, 2016**

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission  
Division of Economic Regulation  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

**ADVANCES FOR CONSTRUCTION** - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

**AMORTIZATION** - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( CIAC )** - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

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

**DEPRECIATION** - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

**EFFLUENT REUSE** - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)** - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER)** - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

**GUARANTEED REVENUE CHARGE** - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

**LONG TERM DEBT** - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

**PROPRIETARY CAPITAL ( For proprietorships and partnerships only )** - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

**RETAINED EARNINGS** - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

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**FINANCIAL**

**SECTION**

REPORT OF

**West Lakeland Wastewater, Inc.**

(EXACT NAME OF UTILITY)

3336 Grand Blvd, # 102 Holiday, FL 34690 <hr/> Mailing Address	Polk <hr/> Street Address      County
Telephone Number <u>863-940-4347</u>	Date Utility First Organized <u>1972</u>
Fax Number <u>863-940-4347</u>	E-mail Address <u>danielwalsh23@yahoo.com</u>
Sunshine State One-Call of Florida, Inc. Member No. <u>217009</u>	

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

- Individual     
  Sub Chapter S Corporation     
  1120 Corporation     
  Partnership

Name, Address and phone where records are located:      (Same)

Name of subdivisions where services are provided:      Village of Lakeland

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Michael Smallridge</u>	<u>Owner</u>	<u>3336 Grand Blvd, # 102</u> <u>Holiday, FL 34690</u>	
Person who prepared this report: <u>Daniel M. Walsh</u>	<u>CFO</u>	<u>3336 Grand Blvd, # 102</u> <u>Holiday, FL 34690</u>	8,718
<u>Michael Smallridge</u>	<u>Managing Member</u>	<u>3336 Grand Blvd, # 102</u> <u>Holiday, FL 34690</u>	\$ 8,100
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

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

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
<u>Michael Smallridge</u>	<u>100%</u>	<u>3336 Grand Blvd, # 102</u> <u>Holiday, FL 34690</u>	\$ 8100
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: West Lakeland Wastewater, Inc.

<p>YEAR OF REPORT DECEMBER 31, 2016</p>
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ _____	\$ 123,169	\$ _____	\$ 123,169
Commercial_____		_____	1,436	_____	1,436
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues__		_____	_____	_____	_____
Other: Late Fees/Reconnection Fees		_____	7,551	_____	7,551
Total Gross Revenue____		\$ _____	\$ 132,156	\$ _____	\$ 132,156
Operation Expense (Must tie to pages W-3 and S-3)	W-3				
	S-3	\$ _____	\$ 132,721	\$ _____	\$ 132,721
Depreciation Expense_____	F-5	_____	* 5,632	_____	5,632
CIAC Amortization Expense__	F-8	_____	-5,536	_____	-5,536
Taxes Other Than Income__	F-7	_____	8,294	_____	8,294
Income Taxes_____	F-7	_____	0	_____	0
Total Operating Expense		\$ _____	141,111	_____	\$ 141,111
Net Operating Income (Loss)		\$ _____	\$ -8,955	\$ _____	\$ -8,955
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ 0
_____		_____	_____	_____	0
_____		_____	_____	_____	0
_____		_____	_____	_____	0
Net Income (Loss)		\$ _____	\$ -8,955	\$ _____	\$ -8,955
* Over-Depreciated					

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	\$ 270444	\$ 259549
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>245239</u>	<u>239791</u>
Net Utility Plant -----		\$ 25206	\$ 19758
Cash -----		6967	616
Customer Accounts Receivable (141) -----		14360	12707
Other Assets (Specify): -----			
Deferred Legal Costs		12621	6717
Rental Deposit		2500	2500
Due from Crestridge		335	335
Due from East Marion		<u>6200</u>	<u>4200</u>
Total Assets -----		\$ <u>68189</u>	\$ <u>46833</u>
<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	<u>-143018</u>	<u>-134247</u>
Total Capital -----		\$ <u>-143018</u>	\$ <u>-134247</u>
Long Term Debt (224) -----	F-6	\$ 12416	\$ 6622
Accounts Payable (231) -----		91918	58605
Notes Payable (232) -----			
Customer Deposits (235) -----		639	893
Accrued Taxes (236) -----		12988	15678
Other Liabilities (Specify) -----			
Due Parent Co.		7479	7979
Due Pinecrest Utility			
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>85767</u>	<u>91303</u>
Total Liabilities and Capital -----		\$ <u>68189</u>	\$ <u>46833</u>



UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2016
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**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ _____	\$ <u>270444</u>	\$ _____	\$ <u>270444</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ _____	\$ <u>270444</u>	\$ _____	\$ <u>270444</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ _____	\$ <u>239791.15</u>	\$ _____	\$ <u>239791.15</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ _____	\$ <u>5632</u>	\$ _____	\$ <u>5632</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits _____	\$ _____	\$ <u>5632</u>	\$ _____	\$ <u>5632</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ <u>184</u>	\$ _____	\$ <u>184</u>
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ _____	\$ <u>245239</u>	\$ _____	\$ <u>245239</u>

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2016
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CAPITAL STOCK ( 201 - 204 )

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

RETAINED EARNINGS ( 215 )

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ <u>0</u>

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ <u>-134247</u>	\$ _____
Changes during the year (Specify):		
Profit _____	-8,955	_____
Accumulated Depreciation Correction _____	184	_____
Balance end of year _____	\$ <u>-143018</u>	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
Personal - To Mike Smallridge _____	5.50%	12	\$ <u>4931</u>
_____	_____	_____	_____
Total _____			\$ <u>4931</u>

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT  
DECEMBER 31, 2016

**TAX EXPENSE**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	_____	58	_____	58
Regulatory assessment fee _____	_____	5,342	_____	5,342
Other (Specify) _____	_____	_____	_____	_____
----- Dues & Subscriptions	_____	140	_____	140
----- Payroll Taxes	_____	1,710	_____	1,710
----- County Taxes	_____	870	_____	870
----- Annual Report	_____	174	_____	174
Total Tax Expense _____	\$ _____	\$ 8,294	\$ _____	\$ 8,294

**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
A-1 Quality Service	\$ _____	\$ 8400	Sludge Removal
Advanced Disposal	\$ _____	\$ 943	Waste Disposal
Central Electric Motor	_____	3,910	Motor Repairs
Costa Flow Inc.	\$ _____	\$ 28,824	Contract Operations
Eduardo Morell, Esq	_____	11,580	Legal
Reidar Lotvedt Jr	\$ _____	\$ 2,479	Meter Readings
Sondra Myers	\$ _____	\$ 1301	Meter Readings
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ 221480	\$ 221480
2) Add credits during year _____	\$ _____	\$ 0	\$ 0
3) Total _____	_____	221480	221480
4) Deduct charges during the year _____	_____	0	0
5) Balance end of year _____	_____	221480	221480
6) Less Accumulated Amortization _____	_____	135713	135713
7) Net CIAC _____	\$ _____	\$ 85767	\$ 85767

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

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ _____

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year _____	\$ _____	\$ 130177	\$ 130177
Add Debits During Year: _____	_____	5536	5536
Deduct Credits During Year: _____	_____	0	0
Balance End of Year (Must agree with line #6 above.)	\$ 0	\$ 135713	\$ 135713

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

UTILITY NAME West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2016
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**SCHEDULE "A"**

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

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
<b>Total</b>	<b>\$ _____</b>	<b>100.00 %</b>		<b>_____ %</b>

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

**APPROVED AFUDC RATE**

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



# **WATER OPERATING SECTION**

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

**WASTEWATER  
OPERATING  
SECTION**



UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2016
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**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_____	356	_____	_____	356
354	Structures and Improvements_____	7407	_____	_____	7407
355	Power Generation Equipment_____	_____	_____	_____	_____
360	Collection Sewers - Force_____	8720	6454	_____	15174
361	Collection Sewers - Gravity_____	99941	_____	_____	99941
362	Special Collecting Structures_____	_____	_____	_____	_____
363	Services to Customers_____	16503	_____	_____	16503
364	Flow Measuring Devices_____	2161	_____	_____	2161
365	Flow Measuring Installations_____	952	_____	_____	952
370	Receiving Wells_____	35946	_____	_____	35946
371	Pumping Equipment_____	5155	833	_____	5988
380	Treatment and Disposal Equipment_____	75787	3165	_____	78952
381	Plant Sewers_____	_____	_____	_____	_____
382	Outfall Sewer Lines_____	5990	_____	_____	5990
389	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
390	Office Furniture and Equipment_____	631	_____	_____	631
391	Transportation Equipment_____	0	443	_____	443
392	Stores Equipment_____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____
394	Laboratory Equipment_____	_____	_____	_____	_____
395	Power Operated Equipment_____	_____	_____	_____	_____
396	Communication Equipment_____	_____	_____	_____	_____
397	Miscellaneous Equipment_____	_____	_____	_____	_____
398	Other Tangible Plant_____	_____	_____	_____	_____
	Total Wastewater Plant_____	\$ 259549	\$ 10895	\$ 0	\$ 270444 *

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

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

**ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER**

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements	27	%	3.70 %	\$ 1778	\$	\$ 274	\$ 2052
355	Power Generation Equipment	17	%	5.88 %				
360	Collection Sewers - Force	27	%	3.70 %	7591	184		7407
361	Collection Sewers - Gravity	40	%	2.50 %	99941			99941
362	Special Collecting Structures	37	%	3.70 %				
363	Services to Customers	35	%	2.86 %	16503			16503
364	Flow Measuring Devices	5	%	20.00 %	2161			2161
365	Flow Measuring Installations	35	%	2.86 %	952			952
370	Receiving Wells	25	%	4.00 %	30575		1438	32013
371	Pumping Equipment	15	%	6.67 %	633		399	1032
380	Treatment and Disposal Equipment	15	%	6.67 %	75787		0	75787
381	Plant Sewers	32	%	3.13 %			3165	78952
382	Outfall Sewer Lines	25	%	4.00 %	3723		240	3963
389	Other Plant and Miscellaneous Equipment	15	%	6.67 %				
390	Office Furniture and Equipment	15	%	6.67 %	147		42	189
391	Transportation Equipment	6	%	16.67 %			74	74
392	Stores Equipment	18	%	5.56 %				
393	Tools, Shop and Garage Equipment	15	%	6.67 %				
394	Laboratory Equipment	15	%	6.67 %				
395	Power Operated Equipment	10	%	10.00 %				
396	Communication Equipment	10	%	10.00 %				
397	Miscellaneous Equipment	15	%	6.67 %				
398	Other Tangible Plant	10	%	10.00 %				
	Totals				\$ 239791	\$ 184	\$ 5632	\$ 245239 *

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

UTILITY NAME:

West Lakeland Wastewater, Inc.

YEAR OF REPORT  
DECEMBER 31, 2016

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 29980
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	8100
704	Employee Pensions and Benefits	3629
710	Purchased Wastewater Treatment	0
711	Sludge Removal Expense	8400
715	Purchased Power	11426
716	Fuel for Power Production	415
718	Chemicals	763
720	Materials and Supplies	1520
723	Equipment Rental	937
725	Repairs & Maintenance	10676
730	Contractual Services:	
	Billing	0
	Professional	7801
	Testing	1176
	Other	24357
740	Rents	2532
745	Telephone & Internet	2681
750	Transportation Expense	4831
755	Insurance Expense	2709
760	Utilities	341
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	0
770	Bad Debt Expense	1485
775	Miscellaneous Expenses	8962
	Total Wastewater Operation And Maintenance Expense	\$ 132721 *

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

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	Number of Active Customers End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
Residential Service					
All meter sizes	D	1.0	304	310	310
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
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					
Other (Specify)					
** D = Displacement C = Compound T = Turbine			Total	304	310

UTILITY NAME:

West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2016
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**PUMPING EQUIPMENT**

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

**SERVICE CONNECTIONS**

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

**COLLECTING AND FORCE MAINS**

	Collecting Mains			Force Mains		
Size (inches) _____	6" - 12"			4" - 6"		
Type of main _____	PVC			PVC		
Length of main (nearest foot) _____						
Beginning of year _____	13376			1835		
Added during year _____						
Retired during year _____						
End of year _____	13376			1835		

**MANHOLES**

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

UTILITY NAME: \_\_\_\_\_ West Lakeland Wastewater, Inc.

SYSTEM NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31, 2016
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**TREATMENT PLANT**

Manufacturer _____ Type _____ "Steel" or "Concrete" _____ Total Permitted Capacity _____ Average Daily Flow _____ Method of Effluent Disposal _____ Permitted Capacity of Disposal _____ Total Gallons of Wastewater treated _____	Defiant _____ Concrete _____ 70,000 _____ 52,559 _____ Irrigation _____ 19,184,000 _____		
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**MASTER LIFT STATION PUMPS**

Manufacturer _____ Capacity (GPM's) _____ Motor: Manufacturer _____ Horsepower _____ Power (Electric or Mechanical) _____						
--	--	--	--	--	--	--

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	1,413,000		
February _____	1,760,000		
March _____	1,471,000		
April _____	1,458,000		
May _____	1,147,000		
June _____	1,576,000		
July _____	1,216,000		
August _____	1,748,000		
September _____	2,780,000		
October _____	2,535,000		
November _____	1,025,000		
December _____	1,055,000		
Total for year _____	19,184,000		

If Wastewater Treatment is purchased, indicate the vendor: \_\_\_\_\_

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT  
DECEMBER 31, 2016

SYSTEM NAME: \_\_\_\_\_

**GENERAL WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

- 1. Present number of ERCs\* now being served. \_\_\_\_\_ 310
- 2. Maximum number of ERCs\* which can be served. \_\_\_\_\_ 317
- 3. Present system connection capacity (in ERCs\*) using existing lines. \_\_\_\_\_ 317
- 4. Future connection capacity (in ERCs\*) upon service area buildout. \_\_\_\_\_ 317
- 5. Estimated annual increase in ERCs\*. \_\_\_\_\_

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

\_\_\_\_\_ NONE

7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.

NO

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? \_\_\_\_\_

If so, when? \_\_\_\_\_

9. Has the utility been required by the DEP or water management district to implement reuse? \_\_\_\_\_ NO

If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_

10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_ UNKNOWN

11. If the present system does not meet the requirements of DEP rules, submit the following:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP? \_\_\_\_\_
- c. When will construction begin? \_\_\_\_\_
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? \_\_\_\_\_

12. Department of Environmental Protection ID # \_\_\_\_\_

\* An ERC is determined based on one of the following methods:

(a) If actual flow data are available from the preceding 12 months:

Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available use:

ERC = (Total SFR gallons sold (omit 000/365 days/280 gallons per day).

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT  
2016

# CERTIFICATION OF ANNUAL REPORT

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

YES  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  NO

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

YES  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  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.

*Michelle Anuse* \*  
(signature of chief executive officer of the utility)

Date: 3-10-17

1.  2.  3.  4.

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

Date: \_\_\_\_\_

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations**

Class C

Company: **WEST LAKE LAND WASTE WATER, LLC**

For the Year Ended December 31, **2016**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 123169	\$ 123169	\$ _____
Commercial	1436	1436	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	7551	7551	_____
<b>Total Wastewater Operating Revenue</b>	<b>\$ 132156</b>	<b>\$ 132156</b>	<b>\$ _____</b>
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
<b>Net Wastewater Operating Revenues</b>	<b>\$ 132156</b>	<b>\$ 132156</b>	<b>\$ _____</b>

Explanations:

**Instructions:**

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