

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

OFFICIAL COPY
Public Service Commission
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West Lakeland Wastewater LLC

Exact Legal Name of Respondant

SU967-18-AR

Submitted To The

STATE OF FLORIDA

FLORIDA PUBLIC SERVICE COMMISSION
2019 MAR 29 AM 10:02
DIVISION OF ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2018

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)

TABLE OF CONTENTS

FINANCIAL SECTION	PAGE
Identification	F-2
Income Statement	F-3
Balance Sheet	F-4
Net Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Taxes Accrued	F-7
Payment for Services Rendered by Other Than Employees	F-7
Contributions in Aid of Construction	F-8
Cost of Capital Used for AFUDC Calculation	F-9
AFUDC Capital Structure Adjustments	F-10
WATER OPERATING SECTION	PAGE
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation by Primary Account - Water	W-2
Water Operation and Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping	W-5
Sources of Supply and Water Treatment Facilities	W-6
General Water System Information	W-7
WASTEWATER OPERATING SECTION	PAGE
Wastewater Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation by Primary Account - Wastewater	S-2
Wastewater Operation and Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

FINANCIAL

SECTION

REPORT OF

West Lakeland Wastewater LLC

5911 Trouble Creek Rd
 New Port Richey, FL 34652
 Mailing Address

3580 Lazy Lake Drive
 Lakeland, FL 33801
 Street Address Polk
 County

Telephone Number 727-937-6275

Date Utility First Organized 1972

Fax Number n/a

E-mail Address accounting@fus1llc.com

Sunshine State One-Call of Florida, Inc. Member No. 217009

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

- Individual Sub Chapter S Corporation 1120 Corporation Partnership

Name, Address and phone where records are located: 5911 Trouble Creek Rd
New Port Richey, FL 34652

Name of subdivisions where services are provided: Village of Lakeland

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Michael Smallridge</u>	<u>Owner</u>	<u>5911 Trouble Creek Rd</u> <u>New Port Richey, FL 34652</u>	<u>7,550</u>
Person who prepared this report: <u>Marianne McDonald</u>	<u>CFO</u>	<u>5911 Trouble Creek Rd</u> <u>New Port Richey, FL 34652</u>	<u>5,569</u>
<u>Michael Smallridge</u>	<u>Managing Member</u>	<u>5911 Trouble Creek Rd</u> <u>New Port Richey, FL 34652</u>	\$ <u>7,550</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

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

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
<u>Michael Smallridge</u>	<u>100%</u>	<u>5911 Trouble Creek Rd</u> <u>New Port Richey, FL 34652</u>	\$ <u>7,550</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: West Lakeland Wastewater LLC

Revised 5/9/19

YEAR OF REPORT DECEMBER 31, 2018

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_-----		\$ _____	\$ 125,042	\$ _____	\$ 125,042
Commercial_-----		_____	1,161	_____	1,161
Industrial_-----		_____	_____	_____	_____
Multiple Family_-----		_____	_____	_____	_____
Guaranteed Revenues_--		_____	_____	_____	_____
Other: Late Fees		_____	6,115	_____	6,115
Total Gross Revenue_--		\$ _____	\$ 132,318	\$ _____	\$ 132,318
Operation Expense (Must tie to pages W-3 and S-3)	S-3	\$ _____	\$ 102,305	\$ _____	\$ 102,305
Depreciation Expense_--	F-5	_____	12,100	_____	12,100
CIAC Amortization Expense_	F-8	_____	(9,854)	_____	(9,854)
Taxes Other Than Income_--	F-7	_____	8,527	_____	8,527
Income Taxes_-----	F-7	_____	_____	_____	-
Total Operating Expense		\$ _____	113,078	_____	\$ 113,078
Net Operating Income (Loss)		\$ _____	19,239	\$ _____	\$ 19,239
Other Income:					
Nonutility Income		\$ _____	\$ _____	\$ _____	\$ _____
Interest Income		_____	2	_____	2
Other Deductions:					
Miscellaneous Nonutility Nonutility Expense		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense		_____	511	_____	511
Net Income (Loss)		\$ _____	18,730	\$ _____	\$ 18,730

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 273,481	\$ 270,444
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>252,712</u>	<u>249,723</u>
Net Utility Plant -----		\$ 20,770	\$ 20,722
Cash -----		7,703	6,069
Customer Accounts Receivable (141) -----		15,781	12,206
Due To/From Parent Company -----		<u>(4,025)</u>	<u>6,535</u>
Deferred Costs - Legal -----		26,832	26,832
Deferred Costs - Transfer -----		1,386	1,825
Deferred Costs - Rate Case -----		2,141	
Total Assets -----		\$ <u>70,588</u>	\$ <u>74,189</u>
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	<u>(109,970)</u>	<u>(137,101)</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ <u>(109,970)</u>	\$ <u>(137,101)</u>
Long Term Debt (224) -----	F-6	\$ 4,189	\$ 7,897
Accounts Payable (231) -----		<u>92,544</u>	<u>89,949</u>
Customer Deposits (235) -----		4,240	4,040
Other Liabilities (Specify) -----			19,965
CIAC -----		221,480	221,480
Accum Amort of CIAC -----	F-8	<u>(141,895)</u>	<u>(132,041)</u>
Total Liabilities and Capital -----		\$ <u>70,588</u>	\$ <u>74,189</u>

UTILITY NAME: West Lakeland Wastewater LLC

YEAR OF REPORT DECEMBER 31, 2018

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ _____	\$ <u>273,481</u>	\$ _____	\$ <u>273,481</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ _____	\$ <u>273,481</u>	\$ _____	\$ <u>273,481</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ _____	\$ <u>249,723</u>	\$ _____	\$ <u>249,723</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ _____	\$ <u>12,100</u>	\$ _____	\$ <u>12,100</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits _____	\$ _____	\$ <u>12,100</u>	\$ _____	\$ <u>12,100</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	<u>9,111</u>	_____	<u>9,111</u>
_____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ _____	\$ <u>252,712</u>	\$ _____	\$ <u>252,712</u>

UTILITY NAME: West Lakeland Wastewater LLC

YEAR OF REPORT DECEMBER 31, 2018

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 _____	\$ _____	\$ (137,101)
Changes during the year (Specify):		
Adjustment to correct Utility Tax Payable to actual. _____	_____	19,965
PP adjustment to correct Acc/Pay & Loan balances to actual. _____	_____	(11,564)
Current Year Net Income (Loss) _____	_____	18,730
Balance end of year _____	\$ _____	\$ (109,970)

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
Iberia Loan 1227 (\$4600, Issued 8/8/18, Matures 8/8/23)	6.50%	60	\$ 4,189
_____	_____	_____	_____
Total _____			\$ 4,189

UTILITY NAME: West Lakeland Wastewater LLC

YEAR OF REPORT DECEMBER 31, 2018

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
Payroll Tax	_____	1,781	_____	1,781
Regulatory Assessment Fee	_____	5,865	_____	5,865
Polk County Property Tax	_____	881	_____	881
Local Busn Tax	_____	_____	_____	-
_____	_____	_____	_____	-
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense _____	\$ _____	\$ 8,527	\$ _____	\$ 8,527

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.			
Name of Recipient	Water Amount	Wastewater Amount	Description of Service
A-1 Quality Service	\$ _____	\$ 10,194	Sludge Removal
Advanced Disposal	\$ _____	\$ 912	Waste Disposal
Costa Flow Inc.	_____	23,243	Contract Operations
Eduardo Morell, Esq	\$ _____	\$ 3,832	Legal (invoiced previous years)
Richard Donahue	_____	3,693	Meter Reading
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: West Lakeland Wastewater LLC

YEAR OF REPORT DECEMBER 31, 2018

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ _____	\$ 221,480	\$ 221,480
2) Add credits during year_____	\$ _____	\$ -	\$ -
3) Total_____	_____	221,480	221,480
4) Deduct charges during the year_____	_____	-	-
5) Balance end of year_____	_____	221,480	221,480
6) Less Accumulated Amortization_____	_____	141,895	141,895
7) Net CIAC_____	\$ _____	\$ 79,585	\$ 79,585

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_____	\$ _____	\$ 132,041	\$ 132,041
Add Debits During Year:_____	_____	_____	-
Deduct Credits During Year:_____	_____	9,854	9,854
Balance End of Year (Must agree with line #6 above.)	\$ 0	\$ 141,895	\$ 141,895

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

UTILITY NAME West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2018

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)	_____	_____ %	_____ %	_____ %
Total	\$ <u>_____</u>	<u>100.00</u> %		<u>_____</u> %

(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:	_____

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

UTILITY NAME West Lakeland Wastewater, Inc.

YEAR OF REPORT
DECEMBER 31, 2018

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

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

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

**WATER
OPERATING
SECTION**

N/A

WASTEWATER
OPERATING
SECTION

UTILITY NAME: West Lakeland Wastewater LLC

YEAR OF REPORT DECEMBER 31, 2018

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_____	7,407	_____	_____	7,407
355	Power Generation Equipment_____	_____	_____	_____	_____
360	Collection Sewers - Force_____	15,174	_____	_____	15,174
361	Collection Sewers - Gravity_____	99,941	_____	_____	99,941
362	Special Collecting Structures_____	_____	_____	_____	_____
363	Services to Customers_____	16,503	_____	_____	16,503
364	Flow Measuring Devices_____	2,161	_____	_____	2,161
365	Flow Measuring Installations_____	952	_____	_____	952
370	Receiving Wells_____	35,946	_____	_____	35,946
371	Pumping Equipment_____	5,988	1,601	1,201	6,388
380	Treatment and Disposal Equipment_____	78,952	10,546	7,910	81,589
381	Plant Sewers_____	_____	_____	_____	_____
382	Outfall Sewer Lines_____	5,990	_____	_____	5,990
389	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
390	Office Furniture and Equipment_____	631	_____	_____	631
391	Transportation Equipment_____	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_____	\$ 270,444	\$ 12,148	\$ 9,111	\$ 273,481 *

* This amount should tie to sheet F-5.

UTILITY NAME: West Lakeland Wastewater LLC

YEAR OF REPORT
DECEMBER 31, 2018

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 %	\$ 2,463	\$	411	\$ 2,875
355	Power Generation Equipment	17	%	5.88 %				
360	Collection Sewers - Force	27	%	3.70 %	8,250		843	9,093
361	Collection Sewers - Gravity	40	%	2.50 %	99,941			99,941
362	Special Collecting Structures	37	%	3.70 %				
363	Services to Customers	35	%	2.86 %	16,503			16,503
364	Flow Measuring Devices	5	%	20.00 %	2,161			2,161
365	Flow Measuring Installations	35	%	2.86 %	3,109			3,109
370	Receiving Wells	25	%	4.00 %	32,611		1,776	34,388
371	Pumping Equipment	15	%	6.67 %	1,032	1,201	612	443
380	Treatment and Disposal Equipment	15	%	6.67 %	78,952	7,910	7,983	79,025
381	Plant Sewers	32	%	3.13 %				
382	Outfall Sewer Lines	25	%	4.00 %	4,263		300	4,562
389	Other Plant and Miscellaneous Equipment	15	%	6.67 %				
390	Office Furniture and Equipment	15	%	6.67 %	252			315
391	Transportation Equipment	6	%	16.67 %	185		111	296
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				\$ 249,723	\$ 9,110.66	\$ 12,099.64	\$ 252,712 *

* This amount should tie to Sheet F-5.

UTILITY NAME: West Lakeland Wastewater LLC

Revised 5/9/19

YEAR OF REPORT DECEMBER 31, 2018

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees.....	\$ 22,491
703	Salaries and Wages - Officer.....	7,550
704	Employee Benefits.....	916
711	Sludge Removal.....	8,754
715	Purchased Power.....	11,162
716	Fuel for Power Production.....	125
718	Chemicals.....	879
720	Materials and Supplies.....	5,077
731	Contractual Services - Professional.....	407
735	Contractual Services - Testing.....	-
736	Contractual Services - Other.....	25,384
740	Rents.....	2,016
750	Transportation.....	3,926
755	Insurance.....	5,258
765	Regulatory Commission.....	462
770	Bad Debt Expense.....	159
775	Miscellaneous Expense.....	7,741
Total Wastewater Operation And Maintenance Expense.....		\$ 102,305 *

* 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 Equivalent Customers (c x e) (f)
Residential Service					
All meter sizes	D	1.0	310	316	316
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)					
Total			310	316	316

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: West Lakeland Wastewater LLC

YEAR OF REPORT DECEMBER 31, 2018

PUMPING EQUIPMENT

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

SERVICE CONNECTIONS

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

COLLECTING AND FORCE MAINS

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

MANHOLES

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

UTILITY NAME: West Lakeland Wastewater LLC

YEAR OF REPORT DECEMBER 31, 2018

SYSTEM NAME:

TREATMENT PLANT

Manufacturer_____	Defiant_____	_____	_____
Type_____	Concrete_____	_____	_____
"Steel" or "Concrete"_____	_____	_____	_____
Total Permitted Capacity_____	70,000_____	_____	_____
Average Daily Flow_____	53_____	_____	_____
Method of Effluent Disposal_____	Irrigation_____	_____	_____
Permitted Capacity of Disposal_____	_____	_____	_____
Total Gallons of Wastewater treated_____	19,173_____	_____	_____

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_____	1,097_____	_____	_____
February_____	978_____	_____	_____
March_____	1,097_____	_____	_____
April_____	976_____	_____	_____
May_____	967_____	_____	_____
June_____	1,218_____	_____	_____
July_____	2,026_____	_____	_____
August_____	2,767_____	_____	_____
September_____	3,460_____	_____	_____
October_____	1,982_____	_____	_____
November_____	1,319_____	_____	_____
December_____	1,286_____	_____	_____
Total for year_____	19,173_____	_____	_____

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: West Lakeland Wastewater LLC

YEAR OF REPORT
DECEMBER 31, 2018

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).

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

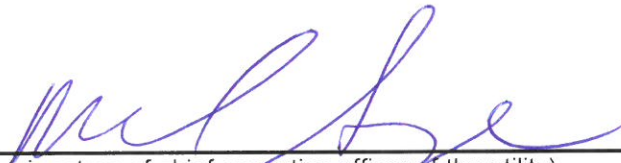
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.

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.

 *
(signature of chief executive officer of the utility)

Date: 3/28/19.

1. 2. 3. 4.

 *
(signature of chief financial officer of the utility)

Date: 3-28-19

* 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

FLORIDA PUBLIC SERVICE
COMMISSION
2019 MAY 14 AM 11:16

Company: **West Lakeland Wastewater LLC (SU-967)**
For the Year Ended, December 31, 2018

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue			
Residential	\$ 125,041.77	\$ 126,581.71	\$ (1,539.94)
Commercial	1,160.73	900.91	259.82
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	6,115.45	6,182.15	(66.70)
Total Wastewater Operating Revenue	\$ 132,317.95	\$ 133,664.77	\$ (1,346.82)
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
Net Wastewater Operating Revenues	\$ 132,317.95	\$ 133,664.77	\$ (1,346.82)
Explanations:			
Instructions:			
For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any difference reported in column (d).			