

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

# ***ANNUAL REPORT***

OF

Useppa Island Utility, Inc.

Exact Legal Name of Respondent

WS249-21W-0-R / WS249-21-S-0-R

Certificate Number(s)

*Submitted To The*

***STATE OF FLORIDA***

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2022 APR 13 AM 9:12  
DIVISION OF  
ACCOUNTING & FINANCE

OFFICIAL COPY  
Public Service Commission  
Do Not Remove From This Office

***PUBLIC SERVICE COMMISSION***

FOR THE

**YEAR ENDED DECEMBER 31,**

**2021**

## 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 Accounting and Finance  
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 Accounting and Finance, 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

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

Useppa Island Utility, Inc.  
(EXACT NAME OF UTILITY)

PO Box 640, Bokeelia, FL 33922	8115 Main St, Bokeelia, FL 33922	Lee
Mailing Address	Street Address	County

Telephone Number (239) 283-1061 Date Utility First Organized 3/23/1981

Fax Number (239) 791-5541 E-mail Address accounting@useppa.com

Sunshine State One-Call of Florida, Inc. Member No. 11028

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: Accounting Office on Useppa Island  
Marker 63, ICW, Lee County, Florida

Name of subdivisions where services are provided: N/A

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Donlad Beckstead</u>	<u>President/CEO</u>	<u>PO Box 640</u> <u>Bokeelia, FL 33922</u>	
Person who prepared this report: <u>James M Manz</u>	<u>Comptroller</u>	<u>Same as Above</u>	
Officers and Managers:			\$ _____
			\$ _____
			\$ _____
			\$ _____
			\$ _____

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>Useppa Inn &amp; Dock Co, LTD</u>	<u>100%</u>	<u>8115 Main Street</u> <u>PO Box 640</u> <u>Bokeelia, FL 33922</u>	\$ _____ \$ _____ 0 \$ _____ \$ _____ \$ _____ \$ _____
			\$ _____
			\$ _____
			\$ _____

UTILITY NAME: Useppa Island Utility, Inc

YEAR OF REPORT	
DECEMBER 31,	2021

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 167,135	\$ 181,173	\$ _____	\$ 348,308
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues__		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	_____
Total Gross Revenue__		\$ _____	\$ _____	\$ _____	\$ _____
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 213,081	\$ 193,453	\$ _____	\$ 406,534
Depreciation Expense_____	F-5	8,307	8,307	_____	16,614
CIAC Amortization Expense_	F-8	_____	_____	_____	_____
Taxes Other Than Income__	F-7	10,326	10,326	_____	20,652
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ _____	_____	_____	\$ _____
Net Operating Income (Loss)		\$ -64,579	\$ -30,912	\$ _____	\$ -95,491
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		13,800	13,800	_____	27,600
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ -78,379	\$ -44,712	\$ _____	\$ -123,091



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	\$ 1757086	\$ 1572807
Accumulated Depreciation and Amortization (108)_____	F-5,W-2,S-2	<u>-1155648</u>	<u>-1039270</u>
Net Utility Plant_____		\$ 601438	\$ 533537
Cash_____		16086	10828
Customer Accounts Receivable (141)_____		28289	38233
Other Assets (Specify):_____			
Prepaid Insurance_____		<u>-2978</u>	<u>1272</u>
Total Assets_____		\$ <u>642836</u>	\$ <u>583870</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201)_____	F-6	1000	1000
Preferred Stock Issued (204)_____	F-6		
Other Paid in Capital (211)_____		149000	149000
Retained Earnings (215)_____	F-6	<u>-1168986</u>	<u>-946131</u>
Proprietary Capital (Proprietary and partnership only) (218)_____	F-6		
Total Capital_____		\$ <u>-1018986</u>	\$ <u>-796131</u>
Long Term Debt (224)_____	F-6	\$ 1638526	\$ 1360367
Accounts Payable (231)_____		5784	3075
Notes Payable (232)_____			
Customer Deposits (235)_____			
Accrued Taxes (236)_____		17512	16559
Other Liabilities (Specify)_____			
Advances for Construction_____			
Contributions in Aid of Construction - Net (271-272)_____	F-8		
Total Liabilities and Capital_____		\$ <u>642836</u>	\$ <u>583870</u>

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ 1088228	\$ 606691	\$	\$ 1757086
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
Total Utility Plant _____	\$ 1088228	\$ 606691	\$	\$ 1757086

ACCUMULATED DEPRECIATION (AVD) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ 613565	\$ 476274	\$	\$ 1089839
Add Credits During Year:				
Accruals charged to depreciation account _____	\$ 34889	\$ 30820	\$	\$ 65709
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ 34889	\$ 30820	\$	\$ 65709
Deduct Debits During Year:				
Book cost of plant retired _____	\$	\$	\$	\$
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$	\$	\$	\$
Balance End of Year _____	\$ 648454	\$ 507094	\$	\$ 1155648

UTILITY NAME: Useppa Island Utility, Inc

YEAR OF REPORT DECEMBER 31, 2021
-------------------------------------

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 _____	\$ <u>-981505</u>	\$ _____
Changes during the year (Specify):		
<u>2021 Net Loss</u>	<u>-187481</u>	_____
_____	_____	_____
Balance end of year _____	\$ <u>-1168986</u>	\$ _____

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	
<u>Shareholder Note Payable</u>	<u>10%</u>	<u>0</u>	\$ <u>1638526</u>
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ <u>1638526</u>

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	10026	10026		20352
Regulatory assessment fee	7510	8153		15663
Other (Specify)				
Total Tax Expense	\$	\$	\$	\$

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
Climate, LLC	\$ 134758		Purchase of 50,000 Gallon Tank
SMC Concrete & Labor LLC	\$ 32500		Cement footing for new tank
Sanders Laboratories	\$ 11505	17857	Testing
US Water Services	\$ 34632	34632	Plant management
William Gay	\$ 3890	3673	Contract labor
Lake Doctors	\$	3205	Water Management
Welker Harrisd & Co CPA	\$ 1238	1237	Tax/Accounting
DRMP	\$ 2484	12746	Engineering Services
Affordable Surveys	\$ 1125	1125	Property Survey
	\$	\$	
	\$	\$	
	\$	\$	

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ 225670	\$ 230187	\$ 455857
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	225670	230187	455857
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	225670	230187	455857
6) Less Accumulated Amortization _____	-225670	-230187	-455857
7) Net CIAC _____	\$ 0	\$ 0	\$ 0

**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 _____	\$ 225670	\$ 230187	\$ 455857
Add Debits During Year: _____	_____	_____	_____
Deduct Credits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ 225670	\$ 230187	\$ 455857

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

UTILITY NAME Useppa Island Utility, Inc

YEAR OF REPORT DECEMBER 31, 2021
-------------------------------------

**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**



UTILITY NAME: Useppa Island Utility, Inc

YEAR OF REPORT DECEMBER 31, 2021
-------------------------------------

**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_____	10463			1463
304	Structures and Improvements_____	86320			86320
305	Collecting and Impounding Reservoirs_____				
306	Lake, River and Other Intakes_____				
307	Wells and Springs_____	262272			209105
308	Infiltration Galleries and Tunnels_____				
309	Supply Mains_____				
310	Power Generation Equipment_____				
311	Pumping Equipment_____	105930			105930
320	Water Treatment Equipment_____	228225			228225
330	Distribution Reservoirs and Standpipes_____	166560	167258		333818
331	Transmission and Distribution Lines_____	67708			67708
333	Services_____	3959			3959
334	Meters and Meter Installations_____	46893			46893
335	Hydrants_____				
336	Backflow Prevention Devices_____				
339	Other Plant and Miscellaneous Equipment_____	1644			1644
340	Office Furniture and Equipment_____	120			120
341	Transportation Equipment_____	800			800
342	Stores Equipment_____				
343	Tools, Shop and Garage Equipment_____				
344	Laboratory Equipment_____	1423			1423
345	Power Operated Equipment_____	820			820
346	Communication Equipment_____				
347	Miscellaneous Equipment_____				
348	Other Tangible Plant_____				
	<b>Total Water Plant_____</b>	<b>\$ 983137</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 1088228</b>

UTILITY NAME: Useppa Island Utility, Inc

YEAR OF REPORT  
DECEMBER 31, 2021

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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)
304	Structures and Improvements		%		\$ 37330	\$	\$ 2123	\$ 39453
305	Collecting and Impounding Reservoirs		%					
306	Lake, River and Other Intakes		%					
307	Wells and Springs		%		94915		5398	100313
308	Infiltration Galleries & Tunnels		%					
309	Supply Mains		%					
310	Power Generating Equipment		%					
311	Pumping Equipment		%		46731		2657	49388
320	Water Treatment Equipment		%		213695		12151	225846
330	Distribution Reservoirs & Standpipes		%		65842		3744	69586
331	Trans. & Dist. Mains		%		63497		3611	67108
333	Services		%		3682		209	3891
334	Meter & Meter Installations		%		53154		3023	56177
335	Hydrants		%					
336	Backflow Prevention Devices		%					
339	Other Plant and Miscellaneous Equipment		%		1644		93	1737
340	Office Furniture and Equipment		%					
341	Transportation Equipment		%		120		7	127
342	Stores Equipment		%		820		47	867
343	Tools, Shop and Garage Equipment		%					
344	Laboratory Equipment		%		555		32	587
345	Power Operated Equipment		%		560		31	591
346	Communication Equipment		%					
347	Miscellaneous Equipment		%					
348	Other Tangible Plant		%		31020		1764	32784
	Totals				\$ 613565	\$	\$ 34889	\$ 648454 *

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

UTILITY NAME: Useppa Island Utility, Inc

YEAR OF REPORT DECEMBER 31, 2021
-------------------------------------

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ 54008
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	_____
604	Employee Pensions and Benefits _____	_____
610	Purchased Water _____	_____
615	Purchased Power _____	27276
616	Fuel for Power Production _____	_____
618	Chemicals _____	3900
620	Materials and Supplies _____	39491
630	Contractual Services:	
	Billing _____	_____
	Professional _____	5045
	Testing _____	11505
	Other _____	45401
640	Rents _____	7800
650	Transportation Expense _____	4336
655	Insurance Expense _____	3467
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	7510
670	Bad Debt Expense _____	_____
675	Miscellaneous Expenses _____	3343
	<b>Total Water Operation And Maintenance Expense _____</b>	<b>\$ 213081 *</b>

\* 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	121	121	121
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	9	9	22.5
1 1/2"	D,T	5.0	_____	_____	_____
<b>General Service</b>					
5/8"	D	1.0	16	16	16
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	2	2	5
1 1/2"	D,T	5.0	1	1	5
2"	D,C,T	8.0	2	2	16
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____	_____
<b>Total</b>			<u>151</u>	<u>151</u>	<u>185.5</u>

\*\* D = Displacement  
C = Compound  
T = Turbine

UTILITY NAME: \_\_\_\_\_ Useppa Island Utility, Inc

YEAR OF REPORT DECEMBER 31, 2021
-------------------------------------

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

**PUMPING AND PURCHASED WATER STATISTICS**

(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_____	0	1.074	0.01	1.064	0.976
February_____	0	1.303	0.002	1.301	1.153
March_____	0	1.111	0.008	1.103	1.033
April_____	0	1.26	0.001	1.259	1.13
May_____	0	1.084	0.013	1.071	0.955
June_____	0	1.184	0.019	1.165	0.99
July_____	0	0.837	0.013	0.824	0.709
August_____	0	0.913	0.024	0.889	0.672
September_____	0	1.079	0.03	1.049	0.775
October_____	0	1.094	0.027	1.067	0.828
November_____	0	1.171	0.033	1.138	0.837
December_____	0	1.007	0.016	0.991	0.84
Total for Year_____	0	13.117	0.196	12.921	10.898

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_  
Point of delivery \_\_\_\_\_

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	2"	5650			5650
PVC	3"	1785			1785
PVC	4"	8955			8955

UTILITY NAME: \_\_\_\_\_ Useppa Island Utility, Inc

YEAR OF REPORT DECEMBER 31, 2021
-------------------------------------

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

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	2003	1989	_____	_____
Types of Well Construction and Casing _____	Artesian PVC	Artesian PVC	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	340'	320'	_____	_____
Diameters of Wells _____	6"	6"	_____	_____
Pump - GPM _____	90 GPM	90 GPM	_____	_____
Motor - HP _____	7.5 HP	7.5 HP	_____	_____
Motor Type * _____	Submersible	Submersible	_____	_____
Yields of Wells in GPD _____	_____	140,000 GPD	_____	_____
Auxiliary Power _____	No	No	_____	_____
* Submersible, centrifugal, etc.	Well 4	Well 1		

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	GBSS Fused Steel	Steel	_____	_____
Capacity of Tank _____	100,000	1,000	_____	_____
Ground or Elevated _____	Ground	Ground	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<u>Motors</u>				
Manufacturer _____	Baldor	Baldor	_____	_____
Type _____	Electric	Electric	_____	_____
Rated Horsepower _____	10 HP	10 HP	_____	_____
<u>Pumps</u>				
Manufacturer _____	Goulds	Goulds	_____	_____
Type _____	Centrifical	Centrifical	_____	_____
Capacity in GPM _____	140 GPM	140 GPM	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	Yes	Yes	_____	_____

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )	
Permitted Gals. per day_	97,500
Type of Source_	Ground Water

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:	
Type_	Reverse Osmosis
Make_	Hydro Pro
Permitted Capacity (GPD)_	56,000
High service pumping	
Gallons per minute_	140X2 = 280
Reverse Osmosis	Yes
Lime Treatment	
Unit Rating_	
Filtration	
Pressure Sq. Ft._	
Gravity GPD/Sq.Ft._	
Disinfection	
Chlorinator	Stenner
Ozone_	
Other_	
Auxiliary Power_	Yes

UTILITY NAME: \_\_\_\_\_ Useppa Island Utility, Inc

YEAR OF REPORT DECEMBER 31, 2021
-------------------------------------

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

**GENERAL WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. \_\_\_\_\_
2. Maximum number of ERCs \* which can be served. \_\_\_\_\_  $56,000 / 350 / 1,000 = 0.16$  ERC
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_ 0.16 ERC
4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_ Buildout
5. Estimated annual increase in ERCs \*. \_ 0
6. Is the utility required to have fire flow capacity? \_\_\_\_\_ No  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
Addition of 50,000 Gallon Storage tank to be completed Summer of 2022  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
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 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? \_ No
11. Department of Environmental Protection ID # \_\_\_\_\_ 45884-003-UC / FLA
12. Water Management District Consumptive Use Permit # FL00362181 / FLA
  - 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? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

**WASTEWATER  
OPERATING  
SECTION**



UTILITY NAME: Useppa Island Utility, Inc

YEAR OF REPORT  
DECEMBER 31, 2021

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_____	3487			3487
354	Structures and Improvements_____	274340	17021		291361
355	Power Generation Equipment_____	37306			37306
360	Collection Sewers - Force_____	124249			124249
361	Collection Sewers - Gravity_____	377			377
362	Special Collecting Structures_____				
363	Services to Customers_____				
364	Flow Measuring Devices_____	888			888
365	Flow Measuring Installations_____				
370	Receiving Wells_____	72390			72390
371	Pumping Equipment_____				
380	Treatment and Disposal Equipment_____	58241			58241
381	Plant Sewers_____				
382	Outfall Sewer Lines_____				
389	Other Plant and Miscellaneous Equipment_____	17072			17072
390	Office Furniture and Equipment_____	120			120
391	Transportation Equipment_____	1200			1200
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_____	\$ 589670	\$	\$	\$ 606691 *

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

UTILITY NAME: Useppa Island Utility, Inc

YEAR OF REPORT  
DECEMBER 31, 2021

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		%	%	\$ 220281	\$	14254	\$ 234535
355	Power Generation Equipment		%	%	11129		720	11849
360	Collection Sewers - Force		%	%	124249		8140	132389
361	Collection Sewers - Gravity		%	%	249		16	265
362	Special Collecting Structures		%	%				
363	Services to Customers		%	%				
364	Flow Measuring Devices		%	%	888		58	946
365	Flow Measuring Installations		%	%				
370	Receiving Wells		%	%	73667		4667	78434
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment		%	%	50751		3285	54036
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment		%	%	10187		660	10847
390	Office Furniture and Equipment		%	%	120		8	128
391	Transportation Equipment		%	%	1054		68	1122
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		%	%	-16301		-1056	-17357
	Totals				\$ 476274	\$	30820	\$ 507194 *

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

UTILITY NAME: Useppa Island Utility, Inc

YEAR OF REPORT DECEMBER 31, 2021
-------------------------------------

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 54008
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	
715	Purchased Power	8373
716	Fuel for Power Production	
718	Chemicals	4167
720	Materials and Supplies	29554
730	Contractual Services:	
	Billing	
	Professional	14683
	Testing	17857
	Other	42783
740	Rents	7800
750	Transportation Expense	
755	Insurance Expense	3442
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	8153
770	Bad Debt Expense	
775	Miscellaneous Expenses	2633
	<b>Total Wastewater Operation And Maintenance Expense</b>	<b>\$ 193453 *</b>

\* 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)	End of Year (e)	Total Number of ter Equivalents (c x e) (f)
Residential Service					
All meter sizes	D	1.0	135	137	137
General Service					
5/8"	D	1.0	6	6	6
3/4"	D	1.5			
1"	D	2.5	1	1	1
1 1/2"	D,T	5.0	1	1	1
2"	D,C,T	8.0	1	1	8
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
<b>Total</b>			<b>144</b>	<b>146</b>	<b>158.5</b>

\*\* D = Displacement  
C = Compound  
T = Turbine



UTILITY NAME: \_\_\_\_\_ Useppa Island Utility, Inc

YEAR OF REPORT DECEMBER 31, 2021
-------------------------------------

SYSTEM NAME: \_\_\_\_\_ Useppa Island Utility, Inc

**TREATMENT PLANT**

Manufacturer _____	Davco _____	McNeil _____	_____
Type _____	Extended Air _____	Extended Air _____	_____
"Steel" or "Concrete" _____	Concrete _____	Concrete _____	_____
Total Permitted Capacity _____	_____	45,000 GPD _____	_____
Average Daily Flow _____	_____	.012 MGD _____	_____
Method of Effluent Disposal _____	Perk Pond _____	20,000 Monthly Avg Ea. _____	_____
Permitted Capacity of Disposal _____	_____	_____	_____
Total Gallons of Wastewater treated _____	Converted to Surge Tanks _____	_____	_____

**MASTER LIFT STATION PUMPS**

Manufacturer _____	Goulds _____	_____	_____	_____	_____	_____
Capacity (GPM's) _____	60 GPM _____	_____	_____	_____	_____	_____
Motor:						
Manufacturer _____	Goulds _____	_____	_____	_____	_____	_____
Horsepower _____	1/2 HP _____	_____	_____	_____	_____	_____
Power (Electric or Mechanical) _____	Electric _____	_____	_____	_____	_____	_____

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	0.497	0	0.497
February _____	0.448	0	0.448
March _____	0.605	0	0.605
April _____	0.634	0	0.634
May _____	0.438	0	0.438
June _____	0.407	0	0.407
July _____	0.497	0	0.497
August _____	0.48	0	0.48
September _____	0.477	0	0.477
October _____	0.397	0	0.397
November _____	0.46	0	0.46
December _____	0.558	0	0.558
Total for year _____	<u>5.898</u>	<u>0</u>	<u>5.898</u>

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

UTILITY NAME: Useppa Island Utility, Inc

YEAR OF REPORT  
DECEMBER 31, 2021

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. \_\_\_\_\_
2. Maximum number of ERCs\* which can be served.  $20,000 \text{ G/D} / 1,000 / 280 = .0714$
3. Present system connection capacity (in ERCs\*) using existing lines.  $45,000 / 1,000 \cdot 280 = .161$
4. Future connection capacity (in ERCs\*) upon service area buildout.  Build Out
5. Estimated annual increase in ERCs\*. \_\_\_\_\_ None
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
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.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?  No  
If so, when?  N/A
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? \_\_\_\_\_ N/A  
\_\_\_\_\_  
\_\_\_\_\_
10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_ September, 2010
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 # \_\_\_\_\_ FLA014494

\* 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: Uspeppa Island Utulity, Inc


YEAR OF REPORT  
DECEMBER 31, 2021

# CERTIFICATION OF ANNUAL REPORT

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

- |  |                                |    |  |
|--|--------------------------------|----|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 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><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 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><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 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. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	 _____ (signature of chief executive officer of the utility) *
---	---	---	---	--

Date: 3/25/2022

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	 _____ (signature of chief financial officer of the utility) *
---	---	---	---	--

Date: 3/25/2022

\* 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.