

# CLASS "C"

## WATER and/or WASTEWATER UTILITIES

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

# ANNUAL REPORT

**WS948-22-AR**

**MFL Utility Systems, L.L.C.**

EXACT LEGAL NAME OF RESPONDENT

**656-W / 560-S**

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



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FLORIDA PUBLIC SERVICE  
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ACCOUNTING & FINANCE

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# PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2022

## GENERAL INSTRUCTIONS

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

Florida Public Service Commission  
Division of Economic Regulation  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850
11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

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

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

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

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

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

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

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

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)-** (Rule 25-30.515 (8), Florida Administrative Code)  
(a) 350 gallons per day  
(b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or  
(c) The number of gallons which has been approved by the DEP for a single family residential unit.

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

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

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

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

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

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# **FINANCIAL SECTION**

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REPORT OF

MFL Utility Systems, L.L.C.

(Exact name of utility)

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

Fax Number \_\_\_\_\_ E-mail Address Patricia\_Dergo@equitylifestle.com

Sunshine State One-Call of Florida, Inc. Member No. 83698

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

- Individual     Sub Chapter S Corporation     1120 Corporation     Partnership

Location where books and records are located: Two North Riverside Plaza  
Chicago, IL 60606

Names of subdivisions where service is provided: \_\_\_\_\_

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Patricia Dergo	Manager of Accounting	2 North Riverside Plaza Chicago, IL 60606	
Person who prepared this report: Jones & Company, LLC	CPAs	161 W. Main Street Lancaster, OH 43130	
Officers and Managers: Everett Butler	Regional Vice President	5099 W. Lemon Street, Ste. 109 Tampa, FL 33608	None
			None

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

Name	Percent Ownership In Utility	Principle Business Address	Salary Charged Utility
MFL Utility Systems, L.L.C.	100%	same as above	None

**INCOME STATEMENT**

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential		\$ 156,883	\$ 184,474		\$ 341,357
Commercial					-
Industrial					-
Multiple Family					-
Guarenteed Revenues					-
Other (Specify)					-
Total Gross Revenue		156,883	184,474	N/A	341,357
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	112,097	187,424		299,521
Depreciation Expense	F-5	45,234	24,518		69,752
CIAC Amortization Expense	F-8				-
Taxes Other Than Income	F-7	7,060	8,301	-	15,361
Income Taxes	F-7	-	-		-
Total Operating Expenses		164,391	220,243		384,634
Net Operating Income (Loss)		(7,508)	(35,769)	-	(43,277)
Other Income:					
Nonutility Income					-
Interest Income		-	-		-
					-
Other Deductions:					
Miscellaneous Nonutility Expenses					-
Interest Expense		-	-		-
AFUDC		-	-		-
					-
					-
Net Income (Loss)		\$ (7,508)	\$ (35,769)	N/A	\$ (43,277)

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

<b>YEAR OF REPORT</b> December 31, 2022
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**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	\$ 2,667,398	\$ 2,647,675
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(1,924,395)	(1,854,642)
Net Utility Plant _____		743,003	793,033
Cash _____			
Customer Accounts Receivable (141) _____			
Other Assets (Specify):			
Misc. Current & Accrued Asset		895	895
Prepaid Expenses		55	58
Total Assets _____		\$ 743,953	\$ 793,986
<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	152,934	196,211
Total Capital _____		152,934	196,211
Long Term Debt (224) _____	F-6		
Accounts Payable (231) _ (Associated Company) _____		3,056	4,551
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____		15,361	15,200
Other Liabilities (Specify):			
Miscellaneous Current Accrued Liabilities		572,602	578,024
Rounding		-	-
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8		
Total Liabilities and Capital _____		\$ 743,953	\$ 793,986



**GROSS UTILITY PLANT**

<b>Plant Accounts: (101 - 107) Inclusive</b>	<b>Water</b>	<b>Sewer</b>	<b>Plant Other Than Reporting Systems</b>	<b>Total</b>
Utility Plant In Service (101) _____	\$ 1,428,778	\$ 1,238,620	N/A	\$ 2,667,398
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-
<b>Total Utility Plant</b> _____	\$ 1,428,778	\$ 1,238,620	N/A	\$ 2,667,398

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

<b>Account 108</b>	<b>Water</b>	<b>Wastewater</b>	<b>Other Than Reporting Systems</b>	<b>Total</b>
Balance First Of Year _____	\$ 803,679	\$ 1,050,963	N/A	\$ 1,854,642
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	45,234	24,518		69,752
Salvage _____	-	-		-
Other credits (specify) _____	-	-		-
Rounding _____	1	-		1
<b>Total credits</b> _____	45,235	24,518		69,753
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	-	-		-
Cost of removal _____	-			-
Other debits (specify) _____		-		-
_____				
<b>Total debits</b> _____	-	-		-
<b>Balance End of Year</b> _____	\$ 848,914	\$ 1,075,481		\$ 1,924,395

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

**YEAR OF REPORT**  
December 31, 2022

**CAPITAL STOCK (201 - 204)**

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

**RETAINED EARNINGS (215)**

	Appropriated	Un-Appropriated
Balance first of year _____	N/A	\$ -
Charges during the year (specify): Current Year Income _____	-	-
_____		
_____		
Balance end of year _____	\$	

**PROPRIETARY CAPITAL (218)**

	Proprietor or Partner	Partner
Balance first of year _____	\$ 196,211	N/A
Charges during the year (specify): Current year loss _____	(43,277)	-
_____	-	
_____		
Balance end of year _____	\$ 152,934	

**LONG TERM DEBT (224)**

Description of Obligation (Including Nominal Date of Issue and Date of Maturity)	Interest		Principal Per Balance Sheet Date
	Rate	# of Payments	
_____	_____%	_____	\$ -
_____	_____%	_____	-
_____	_____%	_____	-
_____	_____%	_____	-
Total _____			N/A



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

<b>YEAR OF REPORT</b> December 31, 2022
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**CONTRIBUTIONS IN AID OF CONSTRUCTION (271)**

(a)	Water (b)	Wastewater (c)	TOTAL (d)
1. Balance first of year _____	N/A	N/A	\$ -
2. Add credits during year:			
3. Total _____	-	-	-
4. Deduct charges during year _____	-		-
5. Balance end of year _____			-
6. Less Accumulated Amortization _____			-
7. Net CIAC _____			

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

Report below all developers or contractors agreements from which cash or property was received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
_____			\$ -	\$ -
_____				
_____				
_____				
Sub-total _____			NONE	NONE
Report below all capacity charges, main extension charges and customer connections charges received during the year.				
Description of Charge	Number of Connections	Charge per Connection		
None				
_____				
_____				
_____				
Total Credits During Year (Must agree with line # 2 above) _____			\$ -	\$ -

**ACCUMULATED AMORTIZATION OF CIAC**

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

**WATER  
OPERATION  
SECTION**

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**WATER UTILITY PLANT ACCOUNTS**

<b>Acct. No. (a)</b>	<b>Account Name (b)</b>	<b>PREVIOUS YEAR (c)</b>	<b>ADDITIONS (d)</b>	<b>RETIREMENTS (e)</b>	<b>CURRENT YEAR (f)</b>
301	Organization _____	\$ 12,500	\$ -	\$ -	\$ 12,500
302	Franchises _____	-	-	-	-
303	Land and Land Rights _____	-	-	-	-
304	Structure and Improvements _____	53,425	-	-	53,425
305	Collecting and Impounding Reservoirs _____	-	-	-	-
306	Lake, River and Other Intakes _____	-	-	-	-
307	Wells and Springs _____	123,644	-	-	123,644
308	Infiltration Galleries and Tunnels _____	-	-	-	-
309	Supply Mains _____	-	-	-	-
310	Power Generation Equipment _____	25,132	-	-	25,132
311	Pumping Equipment _____	34,141	-	-	34,141
320	Water Treatment Equipment _____	28,486	-	-	28,486
330	Distribution Reservoirs and Standpipes _____	86,735	-	-	86,735
331	Transmission and Distribution Mains _____	222,964	-	-	222,964
333	Services _____	159,212	-	-	159,212
334	Meters and Meter Installations _____	640,774	19,723	-	660,497
335	Hydrants _____	17,140	-	-	17,140
339	Other Plant and Miscellaneous Equipment _____	4,902	-	-	4,902
340	Office Furniture and Equipment _____	-	-	-	-
341	Transportation Equipment _____	-	-	-	-
342	Stores Equipment _____	-	-	-	-
343	Tools, Shop and Garage Equipm _____	-	-	-	-
344	Laboratory Equipment _____	-	-	-	-
345	Power Operated Equipment _____	-	-	-	-
346	Communication Equipment _____	-	-	-	-
347	Miscellaneous Equipment _____	-	-	-	-
348	Other Tangible Plant _____	-	-	-	-
	<b>Total Water Plant _____</b>	<b>\$ 1,409,055</b>	<b>\$ 19,723</b>	<b>\$ -</b>	<b>\$ 1,428,778</b>

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

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

ACCT. NO.	ACCOUNT NAME (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)(1)	Accum. Depr. Balance End of year (f-g+h=i) (i)
301	Organization	40	-	2.50	\$ 3,756	\$ -	\$ 313	\$ 4,069
302	Franchises	-	-	-	-	-	-	-
304	Structure and Improvements	32	-	3.13	53,425	-	-	53,425
305	Collecting and Impounding Reservoirs	-	-	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-	-	-
307	Wells and Springs	30	-	3.33	51,479	-	4,117	55,596
308	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-
309	Supply Mains	-	-	-	-	-	-	-
310	Power Generation Equipment	20	-	5.00	25,132	-	-	25,132
311	Pumping Equipment	20	-	5.00	34,141	-	-	34,141
320	Water Treatment Equipment	22	-	4.55	17,493	-	1,296	18,789
330	Distribution Reservoirs and Standpipes	37	-	-	38,650	-	2,342	40,992
331	Transmission and Distribution Mains	43 38	-	2.63	222,964	-	-	222,964
333	Services	40	-	2.50	146,673	-	3,980	150,653
334	Meters and Meter Installations	20	-	5.00	191,304	-	32,533	223,837
335	Hydrants	45	-	2.22	16,477	-	381	16,858
339	Other Plant and Miscellaneous Equipment	18	-	5.56	2,185	-	273	2,458
340	Office Furniture and Equipment	-	-	-	-	-	-	-
341	Transportation Equipment	5	-	20.00	-	-	-	-
342	Stores Equipment	-	-	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	-	-	-
344	Laboratory Equipment	-	-	-	-	-	-	-
345	Power Operated Equipment	-	-	-	-	-	-	-
346	Communication Equipment	-	-	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	-	(1)	-
	Totals				\$ 803,679	\$ -	\$ 45,234	\$ 848,914

\* This amount should tie to Sheet F-5

Note: (1) Rounding

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
604	Employee Pensions and Benefits _____	
610	Purchased Water _____	
615	Purchased Power _____	
616	Fuel for Power Production _____	
618	Chemicals _____	17,374
620	Materials and Supplies _____	17,286
630	Contractual Services:	
	Billing _____	
	Operator and Management _____	60,139
	Testing _____	
	Other _____	
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	17,298
	Total Water Operation and Maintenance Expense _____	\$ 112,097 *

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

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	1,084	1,084	1,084
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	7	7	7
3/4"	D	1.5	1	1	2
1"	D	2.5		-	-
1 1/2"	D,T	5.0		-	-
2"	D,C,T	8.0	-	-	-
3"	D	15.0		-	-
3"	C	16.0			
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
** D = Displacement C = Compound T = Turbine			Total		
			1,092	1,092	1,093



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

**YEAR OF REPORT**  
 December 31, 2022

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January	-	6,139	-	6,139	2,963
February	-	3,888	-	3,888	2,958
March	-	4,341	-	4,341	3,290
April	-	4,349	-	4,349	2,779
May	-	5,692	-	5,692	3,271
June	-	5,619	-	5,619	3,682
July	-	5,676	-	5,676	3,951
August	-	6,608	-	6,608	3,528
September	-	4,612	-	4,612	3,508
October	-	5,555	-	5,555	3,087
November	-	5,148	-	5,148	2,817
December	-	6,007	-	6,007	4,353
Total for year	N/A	63,634		63,634	40,188

If water is purchased for resale, indicate the following:

Vendor Lee County Utilities  
 Point of Delivery N/A

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

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

**MAINS (Feet)**

Kind of Pipe (Cast Iron, coated steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
N/A			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-

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

**YEAR OF REPORT**  
 December 31, 2022

**WELLS AND WELL PUMPS**  
 (If Available)

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	2010	1973	1968	
Types of Well Construction and Casing _____	Black Iron	Black Iron	abandoned	
Depth of Wells _____	421'	345'	428'	
Diameters of Wells _____	12"	12"	12"	
Pump - GPM _____	1500	1700	0	
Motor - HP _____	50	75		
Motor Type * _____				
Yeilds of Wells in GPD _____	2,160,000	2,448,000		
Auxillary Power _____	250kW	250kW		
* Submersable, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	Glass on steel			
Capacity of Tank _____	62000 gal			
Ground of Elevated _____	ground			

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b><u>MOTORS</u></b>				
Manufacturer _____	-			
Type _____				
Rated Horsepower _____	30	30		
<b><u>PUMPS</u></b>				
Manufacturer _____	Berkeley	Berkely		
Type _____	Centrifugal	Centrifugal		
Capacity in GPM _____	750	750		
Average Number of Hours Operated Per Day _____	continuous	continuous		
Auxiliary Power _____				

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

<b>YEAR OF REPORT</b> December 31, 2022
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**SOURCE OF SUPPLY**

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

Gallons per day of source _____	174,340	-	
Type of source _____	Ground		

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:

Type _____	Chemical		
Make _____			
Permitted Capacity (GPD)	1,209,000		
High service pumping			
Gallons per minute _____ See Page W-5 _____			
Reverse Osmosis _____			
Lime treatment			
Unit Rating _____			
Filtration			
Pressure Sq. Ft. _____			
Gravity GPD/Sq. Ft. _____			
Disinfection			
Chlorinator _____	Hypochlorinator		
Ozone _____			
Other _____	Aeration		
Auxiliary Power _____	Kohler (Diesel)		
	250 kW		

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

**YEAR OF REPORT**  
 December 31, 2022

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

1.	Present ERC's * the system can efficiently serve	<u>1093</u>
2.	Maximum number of ERC's * which can be served	<u>1093</u>
3.	Present system connection capacity (in ERC's *) using existing lines	<u>1093</u>
4.	Future connection capacity (in ERC's *) upon service area buildout	<u>1093</u>
5.	Estimated annual increase in ERC's*	
6.	Is the utility required to have fire flow capacity? _____ If so, how much capacity is required? _____	
7.	Attach a description of the fire fighting facilities. _____	
8.	Describe any plans and estimated completion dates for any enlargements or improvements of this system. <u>None</u>	
9.	When did the company last file a capacity analysis report with the DEP? _____	<u>2014</u>
10.	If the present system does not meet the requirements of DEP rules, submit the following: a. Attach a description of the plant upgrade necessary to meet DEP rules. b. Have these plans been approved by DEP? _____ c. When will construction begin? _____ d. Attach plans for funding the required upgrading. e. Is this system under any Consent Order with DEP? _____	
11.	Department of Environmental Protection ID # _____	<u>PWS 3350825</u>
12.	Water Management District Consumptive Use Permit # _____	<u>2888-6</u>
	a. Is the system in compliance with the requirements of the CUP? _____	<u>Yes</u>
	b. If not, what are the utility's plans to gain compliance? _____	<u>N/A</u>

\* An ERC is determined based on one of the following methods:  
 (a) if actual flow data are available from the preceding 12 months:  
 Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.  
 (b) If no historical flow data available are available for use:  
 ERC = (Total SFR gallons sold (omit 000)/365 days/350 gallons per day).

**WASTEWATER  
OPERATION  
SECTION**

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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 _____	12,500	-	-	12,500
354	Structure and Improvements _____	106,323	-	-	106,323
355	Power Generation Equipment _____	10,220	-	-	10,220
360	Collection Sewers - Force _____	141,448	-	-	141,448
361	Collection Sewers - Gravity _____	302,668	-	-	302,668
362	Special Collecting Structures _____	-	-	-	-
363	Services to Customers _____	208,397	-	-	208,397
364	Flow Measuring Devices _____	-	-	-	-
365	Flow Measuring Installations _____	-	-	-	-
370	Receiving Wells _____	113,383	-	-	113,383
371	Pumping Equipment _____	56,868	-	-	56,868
380	Treatment and Disposal Equipment _____	224,303	-	-	224,303
381	Plant Sewers _____	58,559	-	-	58,559
382	Outfall Sewer Lines _____	-	-	-	-
389	Other Plant and Miscellaneous Equipment _____	-	-	-	-
390	Office Furniture and Equipment _____	-	-	-	-
391	Transportation Equipment _____	-	-	-	-
392	Stores Equipment _____	-	-	-	-
393	Tools, Shop and Garage Equipment _____	-	-	-	-
394	Laboratory Equipment _____	-	-	-	-
395	Power Operated Equipment _____	-	-	-	-
396	Communication Equipment _____	-	-	-	-
397	Miscellaneous Equipment _____	-	-	-	-
398	Other Tangible Plant _____	3,951	-	-	3,951
	Total Sewer Plant _____	\$ 1,238,620	\$ -	\$ -	\$ 1,238,620

\* This amount should tie to Sheet F-5

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

Acct. No. (a)	Account Name (b)	Average Service Life in Years (c)	Average Salvage In Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
351	Organization	40	-	2.50 %	3,756	-	313	4,069
352	Franchises	-	-	%	-	-	-	-
354	Structure and Improvements	32	-	3.10 %	106,323	-	-	106,323
355	Power Generation Equipment	20	-	5.00 %	10,220	-	-	10,220
360	Collection Sewers - Force	30	-	3.30 %	79,520	-	4,710	84,230
361	Collection Sewers - Gravity	45	-	2.20 %	282,682	-	6,719	289,401
362	Special Collecting Structures (Lift Stations)	-	-	%	-	-	-	-
363	Services to Customers	38	-	2.60 %	150,092	-	5,481	155,573
364	Flow Measuring Devices	5	-	20.00 %	-	-	-	-
365	Flow Measuring Installations	-	-	%	-	-	-	-
370	Receiving Wells (Lift Stations)	28	-	3.60 %	109,448	-	3,935	113,383
371	Pumping Equipment	18	-	5.60 %	22,307	-	3,162	25,469
380	Treatment and Disposal Equipment	18	-	5.60 %	224,303	-	-	224,303
381	Plant Sewers	35	-	2.90 %	58,559	-	-	58,559
382	Outfall Sewer Lines	-	-	%	-	-	-	-
389	Other Plant and Miscellaneous Equipment	-	-	%	-	-	-	-
390	Office Furniture and Equipment	-	-	%	-	-	-	-
391	Transportation Equipment	-	-	%	-	-	-	-
392	Stores Equipment	-	-	%	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	%	-	-	-	-
394	Laboratory Equipment	-	-	%	-	-	-	-
395	Power Operated Equipment	-	-	%	-	-	-	-
396	Communication Equipment	-	-	%	-	-	-	-
397	Miscellaneous Equipment	-	-	%	-	-	-	-
398	Other Tangible Plant	10	-	10.00 %	3,753	-	198	3,951
	Totals				1,050,963		24,518	1,075,481

\* This amount should tie to Sheet F-5

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
704	Employee Pensions and Benefits _____	
710	Purchased Wastewater Treatment _____	
711	Sludge Removal Expense _____	24,852
715	Purchased Power _____	45,130
716	Fule for Power Production _____	
718	Chemicals _____	8,886
720	Materials and Supplies _____	35,114
730	Contractual Services:	
	Operator and Management _____	60,139
	Testing _____	4,289
	Other _____	
740	Rents _____	
750	Transportation Expense _____	
755	Insurance Expense _____	
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
770	Bad Debt Expense _____	
775	Miscellaneous Expenses _____	9,014
	Total Wastewater Operation and Maintenance Expense _____	\$ 187,424 *

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

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	1,084	1,084	1,084
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0	7	7	7
3/4"	D	1.5	1	1	2
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	-	-	-
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
<b>Total</b>			1,092	1,092	1,093

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



**PUMPING EQUIPMENT**

Lift station number _____	_____	_____	_____	_____	_____	_____	_____
Make or type and nameplate data of pump	_____	_____	_____	_____	_____	_____	_____
Year installed _____	_____	_____	_____	_____	_____	_____	_____
Rated capacity (GPM) _____	_____	_____	_____	_____	_____	_____	_____
Size (HP) _____	_____	_____	_____	_____	_____	_____	_____
Power:	_____	_____	_____	_____	_____	_____	_____
Electric _____	_____	_____	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____	_____

**SERVICE CONNECTIONS**

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

**COLLECTING AND FORCE MAINS AND MANHOLES**

	Collecting Mains				Force Mains			
Size (inches) _____	_____	_____	_____	_____	_____	_____	_____	_____
Type of main _____	_____	_____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot):	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____	_____	_____

**MANHOLES:**

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

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

<b>YEAR OF REPORT</b> December 31, 2022
--

**TREATMENT PLANT**

Manufacturer _____	_____	_____	_____
Type _____	_____	_____	_____
"Steel" or "Concrete" _____	_____	_____	_____
Total Capacity _____	.180 MGD	_____	_____
Average Daily Flow _____	_____	_____	_____
Effluent Disposal _____	Sprayfield	_____	_____
Total Gallons of Wastewater Treated _____	51,309,000	_____	_____

**MASTER LIFT STATION PUMPS**

Manufacturer _____	N/A	_____	_____	_____	_____	_____
Capacity _____ (PM)	_____	_____	_____	_____	_____	_____
Motor:	_____	_____	_____	_____	_____	_____
Manufacturer _____	_____	_____	_____	_____	_____	_____
Horsepower _____	_____	_____	_____	_____	_____	_____
Power (Electric or Mechanical) _____	_____	_____	_____	_____	_____	_____

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	3180000	None	3180000
February _____	2906000	_____	2906000
March _____	3751000	_____	3751000
April _____	4157000	_____	4157000
May _____	3715000	_____	3715000
June _____	4068000	_____	4068000
July _____	4687000	_____	4687000
August _____	3686000	_____	3686000
September _____	4669000	_____	4669000
October _____	5555000	_____	5555000
November _____	5118000	_____	5118000
December _____	5817000	_____	5817000
Total for year _____	51,309,000	_____	51,309,000

If Wastewater Treatment is purchased, indicate the vendor:



# CERTIFICATION OF ANNUAL REPORT

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

- |              |           |  |
|--------------|-----------|--|
| YES<br>( X ) | NO<br>( ) | 1. The utility is in substantial compliance with the Uniform System Of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.  |
| YES<br>( X ) | NO<br>( ) | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.  |
| YES<br>( X ) | NO<br>( ) | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

ITEMS CERTIFIED			
1.	2.	3.	4.
( X )	( X )	( X )	( X )

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

1.	2.	3.	4.
( )	( )	( )	( )

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

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

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

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations  
Class C**

**Company:**

MFL Utility Systems, LLC

**For the Year Ended December 31, 2022**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 156,883	\$ 156,883	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
<b>Total Water Operating Revenue</b>	<b>\$ 156,883</b>	<b>\$ 156,883</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Net Water Operating Reveunes</b>	<b>\$ 156,883</b>	<b>\$ 156,883</b>	<b>\$ -</b>

Explanations:

Instructions:

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

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Sewer Operations  
Class C**

**Company:**

MFL Utility Systems, LLC

**For the Year Ended December 31, 2022**

(a)	(b)	(c)	(d)
Accounts	Gross Sewer Revenues per Sch. F-3	Gross Sewer Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 184,474	\$ 184,474	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
<b>Total Sewer Operating Revenue</b>	<b>\$ 184,474</b>	<b>\$ 184,474</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Sewer from FPSC-Regulated Utility</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Sewer Operating Reveunes</b>	<b>\$ 184,474</b>	<b>\$ 184,474</b>	<b>\$ -</b>

Explanations:

Instructions:

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