

**CLASS "C"**  
**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

OF

Lake Idlewild Utility Company  
Exact Legal Name of Respondent

531-W  
Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2022 MAR 31 PM 3:51  
DIVISION OF  
ACCOUNTING & FINANCE

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2021**

Form PSC/AFD 006-W (Rev. 12/99)

OFFICIAL COPY  
Public Service Commission  
Do Not Remove From This Office

## 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

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

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION

2022 MAR 31 PM 3:51

DIVISION OF  
ACCOUNTING & FINANCE

# FINANCIAL SECTION



UTILITY NAME: LAKE IDLEWILD UTILITY COMPANY

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

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_-----		\$ 52,481	\$ N/A	\$ _____	\$ 52,481
Commercial_-----		_____	_____	_____	-
Industrial_-----		_____	_____	_____	_____
Multiple Family_-----		_____	_____	_____	_____
Guaranteed Revenues_		_____	_____	_____	_____
Other (Misc Revenue)_--		372	_____	_____	372
Total Gross Revenue_--		\$ 52,852	\$ _____	\$ _____	\$ 52,852
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 40,182	\$ _____	\$ _____	\$ 40,182
Depreciation Expense_--	F-5	4,811	_____	_____	4,811
CIAC Amortization Expense_	F-8	(2,071)	_____	_____	(2,071)
Taxes Other Than Income_--	F-7	3,279	_____	_____	3,279
Income Taxes_-----	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 46,201	-	_____	\$ 46,201
Net Operating Income (Loss)		\$ 6,652	\$ -	\$ _____	\$ 6,652
Other Income:					
Nonutility Income_-----		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_-----		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_-----		_____	_____	_____	-
(customer deposits)		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ 6,652	\$ -	\$ _____	\$ 6,652



UTILITY NAME: LAKE IDLEWILD UTILITY COMPANY

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

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	\$ 215,156	\$ 212,986
Accumulated Depreciation and Amortization (108)-----	F-5,W-2,S-2	<u>107,698</u>	<u>109,397</u>
Net Utility Plant-----		\$ <u>107,457</u>	\$ <u>103,589</u>
Cash-----		<u>18,738</u>	<u>15,507</u>
Customer Accounts Receivable (141)-----		<u>9,440</u>	<u>8,508</u>
Other Assets (Specify):-----			
Prepaid GL Ins-----		<u>1,029</u>	<u>965</u>
Utility Deposits-----		<u>615</u>	<u>615</u>
186.1 · Deferred Rate Case Expense-----			
Total Assets-----		\$ <u><u>137,279</u></u>	\$ <u><u>129,183</u></u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201)-----	F-6	<u>63,000</u>	<u>63,000</u>
Preferred Stock Issued (204)-----	F-6		
Other Paid in Capital (211)-----		<u>(1,040)</u>	<u>(1,040)</u>
Retained Earnings (215)-----	F-6	<u>7,238</u>	<u>586</u>
Proprietary Capital (Proprietary and partnership only) (218)-----	F-6		
Total Capital-----		\$ <u>69,198</u>	\$ <u>62,547</u>
Long Term Debt (224)-----	F-6	\$	\$
Accounts Payable (231)-----		<u>137</u>	<u>2,179</u>
Notes Payable (232)-----			
Customer Deposits (235)-----		<u>1,414</u>	<u>1,111</u>
Accrued Taxes (236)-----			
Other Liabilities (Specify)-----			
241.1 · Accrued Officer Salaries-----		<u>31,983</u>	<u>26,983</u>
241.2 · Regulatory Assessment Fees-----		<u>2,378</u>	<u>2,124</u>
236 · Accrued Taxes-----			
Advances for Construction-----			
Contributions in Aid of Construction - Net (271-272)-----	F-8	<u>32,168</u>	<u>34,239</u>
Total Liabilities and Capital-----		\$ <u><u>137,279</u></u>	\$ <u><u>129,183</u></u>

UTILITY NAME LAKE IDLEWILD UTILITY COMPANY

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

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>215,156</u>	\$ _____	\$ _____	\$ <u>215,156</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>215,156</u>	\$ _____	\$ _____	\$ <u>215,156</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>109,397</u>	\$ _____	\$ _____	\$ <u>109,397</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>4,811</u>	\$ _____	\$ _____	\$ <u>4,811</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>4,811</u>	\$ _____	\$ _____	\$ <u>4,811</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ <u>(6,510)</u>	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ <u>(6,510)</u>	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>107,698</u>	\$ _____	\$ _____	\$ <u>107,698</u>

UTILITY NAME: LAKE IDLEWILD UTILITY COMPANY

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

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	\$1	_____
Shares authorized _____	_____	_____
Shares issued and outstanding _____	_____	_____
Total par value of stock issued _____	63,000	_____
Dividends declared per share for year _____	0	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ -	\$ 586
Changes during the year (Specify):		
Net income (Loss) for the year _____	_____	6,652
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ -	\$ 7,238

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ (1,040)
Changes during the year (Specify):		
_____	_____	-
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ (1,040)

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ _____



UTILITY NAME: LAKE IDLEWILD UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, <u>2021</u>
--

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ <u>91,720</u>	\$ _____	\$ <u>91,720</u>
2) Add credits during year_____	\$ _____	\$ _____	\$ _____
3) Total_____	<u>91,720</u>	<u>-</u>	<u>91,720</u>
4) Deduct charges during the year_____	_____	_____	_____
5) Balance end of year_____	<u>91,720</u>	<u>-</u>	<u>91,720</u>
6) Less Accumulated Amortization_____	<u>59,552</u>	_____	<u>59,552</u>
7) Net CIAC_____	\$ <u>32,168</u>	\$ <u>-</u>	\$ <u>32,168</u>

**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_____	\$ <u>57,481</u>	\$ _____	\$ <u>57,481</u>
Add Debits During Year:_____	<u>2,071</u>	_____	<u>2,071</u>
Deduct Credits During Year:_____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ <u>59,552</u>	\$ <u>-</u>	\$ <u>59,552</u>

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

UTILITY NAME LAKE IDLEWILD UTILITY COMPANY

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	_____	_____ %	_____ %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other - Purchase Note (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ _____ -	_____ %		_____ %

(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: LAKE IDLEWILD UTILITY COMPANY

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_____	1,905			1,905
304	Structures and Improvements_____	5,642			5,642
305	Collecting and Impounding Reservoirs_____	-			-
306	Lake, River and Other Intakes_____	-			-
307	Wells and Springs_____	30,386			30,386
308	Infiltration Galleries and Tunnels_____	-			-
309	Supply Mains_____	15,793	2,374	(1,780)	16,386
310	Power Generation Equipment_____	3,038			3,038
311	Pumping Equipment_____	20,285			20,285
320	Water Treatment Equipment_____	20,337			20,337
330	Distribution Reservoirs and Standpipes_____	-			-
331	Transmission and Distribution Lines_____	61,779			61,779
333	Services_____	1,756			1,756
334	Meters and Meter Installations_____	9,075			9,075
335	Hydrants_____	9,460	6,307	(4,730)	11,037
336	Backflow Prevention Devices_____	-			-
339	Other Plant and Miscellaneous Equipment_____	-			-
340	Office Furniture and Equipment_____	-			-
341	Transportation Equipment_____	-			-
342	Stores Equipment_____	-			-
343	Tools, Shop and Garage Equipment_____	-			-
344	Laboratory Equipment_____	-			-
345	Power Operated Equipment_____	-			-
346	Communication Equipment_____	-			-
347	Miscellaneous Equipment_____	-			-
348	Other Tangible Plant_____	-			-
	<b>Total Water Plant_____</b>	<b>\$ 212,986</b>	<b>\$ 8,680</b>	<b>\$ (6,510)</b>	<b>\$ 215,156</b>

UTILITY NAME: LAKE IDLEWILD UTILITY COMPANY

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	27	%	3.70	\$ 1,953		209	2,162
305	Collecting and Impounding Reservoirs		%		-			-
306	Lake, River and Other Intakes		%		-			-
307	Wells and Springs		%	3.70	(35)		1,124	1,089
308	Infiltration Galleries & Tunnels		%		-			-
309	Supply Mains		%	3.13	8,478	1,780	508	7,206
310	Power Generating Equipment		%		3,038		-	3,038
311	Pumping Equipment		%	5.88	20,285		-	20,285
320	Water Treatment Equipment		%	5.88	20,337		-	20,337
330	Distribution Reservoirs & Standpipes		%	3.03	6,191		1,016	7,207
331	Trans. & Dist. Mains	38	%	2.63	33,797		1,625	35,422
333	Services	35	%	2.86	130		50	180
334	Meter & Meter Installations	17	%	5.88	9,075		-	9,075
335	Hydrants		%	2.50	6,148	4,730	279	1,697
336	Backflow Prevention Devices	10	%	10.00	-			-
339	Other Plant and Miscellaneous Equipment		%					
340	Office Furniture and Equipment		%	6.67	-			-
341	Transportation Equipment		%					
342	Stores Equipment		%					
343	Tools, Shop and Garage Equipment		%					
344	Laboratory Equipment		%					
345	Power Operated Equipment		%					
346	Communication Equipment		%					
301	Intangible Plant	40	%	2.50	-			-
302	Franchises	40	%	2.50	-			-
	Totals				\$ 109,397	\$ 6,510	\$ 4,811	\$ 107,698

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

UTILITY NAME: LAKE IDLEWILD UTILITY COMPANY

YEAR OF REPORT  
DECEMBER 31, 2021

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	5,000
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	3,055
616	Fuel for Power Production	
618	Chemicals	828
620	Materials and Supplies	
630	Contractual Services:	
632	Accounting	425
633	Legal	300
635	Testing	
636	Professional	28,597
640	Rents	
650	Transportation Expense	
655	Insurance Expense	1,307
666	Regulatory Commission Expenses	
667	Regulatory Expense - Other	
670	Bad Debt Expense	
675	Miscellaneous Expenses	669
	Total Water Operation And Maintenance Expense	\$ 40,182 *

\* 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	71	67	67
3/4"	D	1.5		0	0
1"	D	2.5		0	0
1 1/2"	D,T	5.0		0	0
General Service				0	0
5/8"	D	1.0		0	0
3/4"	D	1.5		0	0
1"	D	2.5		0	0
1 1/2"	D,T	5.0		0	0
2"	D,C,T	8.0		0	0
3"	D	15.0		0	0
3"	C	16.0		0	0
3"	T	17.5		0	0
Unmetered Customers				0	0
Other (Specify)				0	0
** D = Displacement C = Compound T = Turbine			Total	71	67
				67	67

UTILITY NAME: LAKE IDLEWILD UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, <span style="color: red;">2021</span>
--

SYSTEM NAME: LAKE IDLEWILD

**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_____	_____	652	_____	652	704
February_____	_____	519	_____	519	775
March_____	_____	957	_____	957	726
April_____	_____	1,214	_____	1,214	1,214
May_____	_____	1,954	_____	1,954	1,191
June_____	_____	1,320	_____	1,320	1,797
July_____	_____	976	_____	976	1,058
August_____	_____	958	_____	958	898
September_____	_____	953	_____	953	964
October_____	_____	1,251	249	1,002	808
November_____	_____	924	_____	924	1,050
December_____	_____	1,073	-	1,073	829
<b>Total for Year_____</b>	<b>-</b>	<b>12,749</b>	<b>249</b>	<b>12,500</b>	<b>12,014</b>

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:

N/A  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**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_____	4"_____	5,025 Lf_____	_____	_____	5,025 Lf_____
PVC_____	2"_____	942 Lf_____	_____	_____	942 Lf_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	-
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: LAKE IDLEWILD UTILITY COMPANY

YEAR OF REPORT DECEMBER 31, <b>2021</b>
--

SYSTEM NAME: LAKE IDLEWILD

**WELLS AND WELL PUMPS N/A**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1980	1989	_____	_____
Types of Well Construction and Casing _____	Black Steel	Black Steel	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	210	253	_____	_____
Diameters of Wells _____	6"	8"	_____	_____
Pump - GPM _____	50	750	_____	_____
Motor - HP _____	5	50	_____	_____
Motor Type * _____	Sub	Vertical Turbine	_____	_____
Yields of Wells in GPD _____	72,000	1,800,000	_____	_____
Auxiliary Power _____	Yes 45 Kw	No	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS N/A**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	Steel	_____	_____	_____
Capacity of Tank _____	7,500	_____	_____	_____
Ground or Elevated _____	Ground	_____	_____	_____

**HIGH SERVICE PUMPING N/A**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer _____	N/A	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
<b>Pumps</b>				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Capacity in GPM _____	_____	_____	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____

UTILITY NAME: LAKE IDLEWILD UTILITY COMPANY

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

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_	432,000		
Type of Source_	Ground		

**WATER TREATMENT FACILITIES N/A**

List for each Water Treatment Facility:			
Type_			
Make_			
Permitted Capacity (GPD)_	432,000		
High service pumping			
Gallons per minute_			
Reverse Osmosis_			
Lime Treatment			
Unit Rating_			
Filtration			
Pressure Sq. Ft._			
Gravity GPD/Sq.Ft._			
Disinfection			
Chlorinator_	Sodium Hypochlorite		
Ozone_			
Other_			
Auxiliary Power_	Yes 45 Kw		

UTILITY NAME: LAKE IDLEWILD UTILITY COMPANY

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

SYSTEM NAME: LAKE IDLEWILD

**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. \_\_\_\_\_ 76
- 2. Maximum number of ERCs \* which can be served. \_\_\_\_\_ 1,234
- 3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_ 67
- 4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_ 76
- 5. Estimated annual increase in ERCs \*. \_\_\_\_\_ None
- 6. Is the utility required to have fire flow capacity? \_\_\_\_\_ No  
If so, how much capacity is required? \_\_\_\_\_ N/A
- 7. Attach a description of the fire fighting facilities. \_\_\_\_\_ N/A
- 8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ None
- 9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_ N/A
- 10. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_ N/A
  - c. When will construction begin? \_\_\_\_\_ N/A
  - 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 # \_\_\_\_\_ 3354656
- 12. Water Management District Consumptive Use Permit # \_\_\_\_\_ 5753
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_ Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_ N/A  
\_\_\_\_\_  
\_\_\_\_\_

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

# WASTEWATER OPERATING SECTION

**N/A WATER UTILITY ONLY**

**PAGES S-1 THROUGH S-6 HAVE BEEN OMITTED**



# 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.<br><input checked="" type="checkbox"/> | 2.<br><input checked="" type="checkbox"/> | 3.<br><input checked="" type="checkbox"/> | 4.<br><input checked="" type="checkbox"/> |
|---|---|---|---|

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

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

- |   |   |   |   |
|---|---|---|---|
| 1.<br><input checked="" type="checkbox"/> | 2.<br><input checked="" type="checkbox"/> | 3.<br><input checked="" type="checkbox"/> | 4.<br><input checked="" type="checkbox"/> |
|---|---|---|---|

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

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

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

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

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

**Company: LAKE IDLEWILD WATERWORKS, INC.**

**For the Year Ended December 31, 2021**

(a)	(b)	(c)	(d)
<b>Accounts</b>	<b>Gross Water Revenues Per Sch. F-3</b>	<b>Gross Water Revenues Per RAF Return</b>	<b>Difference (b) - (c)</b>
Gross Revenue:			
Residential	52,481	52,481	-
Commercial		-	-
Industrial			
Multiple Family			
Guaranteed Revenues			
Other	372	372	-
<b>Total Water Operating Revenue</b>	<b>52,852</b>	<b>52,852</b>	<b>-</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>			
<b>Net Water Operating Revenues</b>	<b>52,852</b>	<b>52,852</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).