

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

***ANNUAL REPORT***

OF

**OFFICIAL COPY**  
**Public Service Commission**  
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Orange Land Utilities, LLC

Exact Legal Name of Respondant

WU977-18-AR

Submitted To The

***STATE OF FLORIDA***

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2019 MAR 29 AM 10:03  
DIVISION OF  
ACCOUNTING & FINANCE

***PUBLIC SERVICE COMMISSION***

FOR THE

**YEAR ENDED DECEMBER 31, 2018**

## GENERAL INSTRUCTIONS

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

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

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

## GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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# FINANCIAL SECTION

REPORT OF

Orange Land Utilities, LLC

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

8323 Liman Drive  
 New Port Richey, FL 34653 Pasco  
 Street Address County

Telephone Number 727-937-6275

Date Utility First Organized 1971

Fax Number n/a

E-mail Address [accounting@fus1llc.com](mailto:accounting@fus1llc.com)

Sunshine State One-Call of Florida, Inc. Member No. OW1839

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

- Individual     Sub Chapter S Corporation     1120 Corporation     Partnership

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

Name of subdivisions where services are provided: Orange Land Estates

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Michael A. Smallridge</u>	<u>Managing Member</u>	<u>5911 Trouble Creek Rd</u> <u>New Port Richey, FL 34652</u>	\$ 1,798
Person who prepared this report: <u>Marianne McDonald</u>	<u>CFO</u>	<u>5911 Trouble Creek Rd</u> <u>New Port Richey, FL 34652</u>	\$ 1,320
Officers and Managers: <u>Michael Smallridge</u>	<u>Managing Member</u>	<u>5911 Trouble Creek Rd</u> <u>New Port Richey, FL 34652</u>	\$ 1,798
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	

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

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
<u>Michael Smallridge</u>	<u>100%</u>	<u>5911 Trouble Creek Rd</u> <u>New Port Richey, FL 34652</u>	\$ 1,798
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	

Revised 4/24/19

UTILITY NAME: Orange Land Utilities, LLC

<p>YEAR OF REPORT DECEMBER 31, 2018</p>
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 22,132	\$ _____	\$ _____	\$ 22,132
Commercial_____		720	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues__		_____	_____	_____	_____
Other (Specify) Late Fees		826	_____	_____	826
Total Gross Revenue___		\$ 23,678	\$ _____	\$ _____	\$ 23,678
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 23,607	\$ _____	\$ _____	\$ 23,607
Depreciation Expense____	F-5	1,916	_____	_____	1,916
Amortization Expense____	F-8	(61)	_____	_____	(61)
Taxes Other Than Income__	F-7	1,705	_____	_____	1,705
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 27,167	_____	_____	\$ 27,167
Net Operating Income (Loss)		\$ (3,489)	\$ _____	\$ _____	\$ (3,489)
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Income		1	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ 689	\$ _____	\$ _____	\$ 689
Interest Expense		407	_____	_____	407
		_____	_____	_____	-
		_____	_____	_____	-
Net Income (Loss)		\$ (4,585)	\$ _____ #	\$ _____	\$ (4,585)

UTILITY NAME: Orange Land Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2018
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## COMPARATIVE BALANCE SHEET

ANNUAL REPORT

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ <u>62,394</u>	\$ <u>53,241</u>
Accumulated Depreciation and Amortization (108)_____	F-5,W-2,S-2	<u>43,431</u>	<u>44,697</u>
Net Utility Plant_____		\$ <u>18,963</u>	\$ <u>8,545</u>
Cash_____		<u>2,308</u>	<u>9,957</u>
Customer Accounts Receivable (141)_____		<u>1,380</u>	<u>1,067</u>
Deferred Costs		<u>2,481</u>	<u>2,611</u>
Accum Amort of UP Acq Adj		<u>(1,896)</u>	<u>(1,206)</u>
UP Acquisition Adjustment		<u>3,447</u>	<u>3,447</u>
Misc Current Assets		<u>23</u>	<u>23</u>
Total Assets_____		\$ <u><u>26,706</u></u>	\$ <u><u>24,444</u></u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201)_____	F-6	_____	_____
Preferred Stock Issued (204)_____	F-6	_____	_____
Other Paid in Capital (211)_____		<u>9,071</u>	<u>9,071</u>
Retained Earnings (215)_____	F-6	<u>(9,805)</u>	<u>(5,220)</u>
Proprietary Capital (Proprietary and partnership only) (218)_____	F-6	_____	<u>-</u>
Total Capital_____		\$ <u>(734)</u>	\$ <u>3,851</u>
Long Term Debt (224)_____	F-6	\$ <u>7,517</u>	\$ <u>9,395</u>
Accounts Payable (231)_____		<u>18,355</u>	<u>10,035</u>
Customer Deposits (235)_____		<u>508</u>	<u>42</u>
CIAC_____		<u>7,350</u>	<u>7,350</u>
CIAC Accum Amort_____		<u>(6,290)</u>	<u>(6,229)</u>
Members Equity_____		_____	_____
Total Liabilities and Capital_____	F-8	\$ <u><u>26,707</u></u>	\$ <u><u>24,444</u></u>



UTILITY NAME Orange Land Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2018
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GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>53,241</u>	\$ _____	\$ _____	\$ <u>53,241</u>
Construction Work in Progress (105) _____	_____	_____	_____	-
Other (Specify) Additions	<u>12,335</u>	_____	_____	_____
Retirements	<u>(3,182)</u>	_____	_____	(3,182)
Adjustments	<u>-</u>	_____	_____	-
Total Utility Plant _____	\$ <u><u>62,394</u></u>	\$ <u><u>_____</u></u>	\$ <u><u>_____</u></u>	\$ <u><u>50,059</u></u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>44,697</u>	\$ _____	\$ _____	\$ <u>44,697</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>1,916</u>	\$ _____	\$ _____	\$ <u>1,916</u>
Salvage _____	_____	_____	_____	-
Other Credits (specify) _____	_____	_____	_____	-
Total Credits _____	\$ <u>1,916</u>	\$ _____	\$ _____	\$ <u>1,916</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ -
Cost of removal _____	_____	_____	_____	-
Other debits (specify)	_____	_____	_____	_____
Over Deprec _____	<u>3,182</u>	_____	_____	<u>3,182</u>
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u><u>43,431</u></u>	\$ <u><u>_____</u></u>	\$ <u><u>_____</u></u>	\$ <u><u>43,431</u></u>

UTILITY NAME: Orange Land Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2018
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CAPITAL STOCK ( 201 - 204 )

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

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ (5,220)
Changes during the year (Specify): _____	_____	_____
Current Year Net Income (Loss) _____	_____	(4,585)
Balance end of year _____	\$ _____	\$ (9,805)

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify): Paid in Capital (211) _____	9071	_____
Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
Iberia Bank Loan 530055-0841 (\$9,801, Issued 9/28/17, Matures 9/28/22)	6.88%	60	\$ 7,517
_____	_____	_____	_____
_____	_____	_____	_____
Total _____	_____	_____	\$ 7,517

UTILITY NAME: Orange Land Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2018
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**TAX EXPENSE**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
Payroll Tax	396	_____	_____	396
Regulatory Assessment Fee	1,015	_____	_____	_____
Pasco County Property Tax	294	_____	_____	294
Other (Specify) Local Busn Tax Allocated	_____	_____	_____	-
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense _____	\$ 1,705	\$ _____	\$ _____	\$ 690

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

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Aqua Environmental, Inc.	\$ 5,530	\$ _____	Contract Operations
Camille Mixon	\$ 960	\$ _____	Meter Reading
Charles Abbey Tree Service	\$ 1,300	\$ _____	Tree Trimming
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Orange Land Utilities, LLC

Revised 4/24/19

YEAR OF REPORT DECEMBER 31, 2018
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CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ 7,350	\$ _____	\$ 7,350
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	_____	_____	_____
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	7,350	_____	7,350
6) Less Accumulated Amortization _____	(6,290)	_____	_____
7) Net CIAC _____	\$ 1,060	\$ -	\$ 7,350

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 _____	\$ 6,229	\$ _____	\$ 6,229
Add Debits During Year: _____	61	_____	61
Deduct Credits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ 6,290	\$ _____	\$ 6,290

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

UTILITY NAME Orange Land Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2018
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**SCHEDULE "A"**

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

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

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

**APPROVED AFUDC RATE**

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



**WATER  
OPERATING  
SECTION**

UTILITY NAME: Orange Land Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2018
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**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_____	1,000	_____	_____	1,000
304	Structures and Improvements_____	651	_____	_____	651
305	Collecting and Impounding Reservoirs_____	_____	_____	_____	_____
306	Lake, River and Other Intakes_____	_____	_____	_____	_____
307	Wells and Springs_____	1,613	_____	_____	1,613
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____
309	Supply Mains_____	1,013	_____	_____	1,013
310	Power Generation Equipment_____	_____	_____	_____	_____
311	Pumping Equipment_____	6,603	_____	_____	6,603
320	Water Treatment Equipment_____	252	_____	_____	252
330	Distribution Reservoirs and Standpipes_____	3,182	12,335	3,182	12,335
331	Transmission and Distribution Lines_____	30,276	_____	_____	30,276
333	Services_____	4,765	_____	_____	4,765
334	Meters and Meter Installations_____	3,786	_____	_____	3,786
335	Hydrants_____	_____	_____	_____	_____
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_____	100	_____	_____	100
344	Laboratory Equipment_____	_____	_____	_____	_____
345	Power Operated Equipment_____	_____	_____	_____	_____
346	Communication Equipment_____	_____	_____	_____	_____
347	Miscellaneous Equipment_____	_____	_____	_____	_____
348	Other Tangible Plant_____	_____	_____	_____	_____
	<b>Total Water Plant_____</b>	<b>\$ 53,241</b>	<b>\$ 12,335</b>	<b>\$ 3,182</b>	<b>\$ 62,394</b>



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 %	\$ 651	\$	\$ 24	\$ 675
305	Collecting and Impounding Reservoirs	40	%	2.50 %				
306	Lake, River and Other Intakes	40	%	2.50 %				
307	Wells and Springs	27	%	3.70 %	1,613		60	1,673
308	Infiltration Galleries & Tunnels	40	%	2.50 %				
309	Supply Mains	32	%	3.13 %	(183)		32	(152)
310	Power Generating Equipment	17	%	5.88 %				
311	Pumping Equipment	17	%	5.88 %	2,634		388	3,023
320	Water Treatment Equipment	17	%	5.88 %	233		15	248
330	Distribution Reservoirs & Standpipes	33	%	3.03 %	3,033	3,182	235	87
331	Trans. & Dist. Mains	38	%	2.63 %	30,276		797	31,073
333	Services	35	%	2.86 %	4,765		136	4,901
334	Meter & Meter Installations	17	%	5.88 %	1,665		223	1,887
335	Hydrants	40	%	2.50 %				
336	Backflow Prevention Devices	10	%	10.00 %				
339	Other Plant and Miscellaneous Equipment	20	%	5.00 %				
340	Office Furniture and Equipment	15	%	6.67 %				
341	Transportation Equipment	6	%	16.67 %				
342	Stores Equipment	18	%	5.56 %				
343	Tools, Shop and Garage Equipment	15	%	6.67 %	10		7	16
344	Laboratory Equipment	15	%	6.67 %				
345	Power Operated Equipment	10	%	10.00 %				
346	Communication Equipment	15	%	6.67 %				
347	Miscellaneous Equipment	10	%	10.00 %				
348	Other Tangible Plant	10	%	10.00 %				
	Totals				\$ 44,697	\$ 3,182	\$ 1,916	\$ 43,431 *

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

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees.....	\$ 5,077
603	Salaries and Wages - Officers.....	1,798
604	Employee Benefits.....	228
615	Purchased Power.....	834
616	Fuel for Power Production.....	
618	Chemicals.....	
620	Materials & Supplies.....	310
631	Contractual Services - Professional.....	477
635	Contractual Services - Testing.....	2,800
636	Contractual Services - Other.....	5,011
640	Rents.....	1,235
650	Transportation.....	923
655	Insurance.....	1,886
665	Regulatory Commission.....	890
670	Bad Debt Expense.....	35
675	Miscellaneous Expense.....	2,102
Total Water Operation And Maintenance Expense_____		\$ 23,607 *

\* 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	72	70	70
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	1	1	1
3/4"	D	1.5			
1"	D	2.5	1	1	1
1 1/2"	D, T	5.0			
2"	D, C, T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)					
Total			74	72	72

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

UTILITY NAME: Orange Land Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2018
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**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_____	_____	266	(34)	_____	300
February_____	_____	289	75	_____	214
March_____	_____	339	(30)	_____	369
April_____	_____	354	89	_____	265
May_____	_____	378	92	_____	286
June_____	_____	338	55	_____	283
July_____	_____	307	(17)	_____	324
August_____	_____	306	(7)	_____	313
September_____	_____	293	89	_____	204
October_____	_____	320	34	_____	286
November_____	_____	326	69	_____	257
December_____	_____	314	71	_____	243
Total for Year_____	_____	3,830	486	_____	3,344

If water is purchased for resale, indicate the following:  
 Vendor \_\_\_\_\_ n/a  
 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 (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	4"	960	_____	_____	960
A/C	4"	570	_____	_____	570
PVC	2"	2250	_____	_____	2250
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME:

Orange Land Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2018
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**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1974	1976	_____	_____
Types of Well Construction and Casing _____	Drilled	Drilled	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	135'	354'	_____	_____
Diameters of Wells _____	4"	4"	_____	_____
Pump - GPM _____	110	100	_____	_____
Motor - HP _____	7.5	5	_____	_____
Motor Type * _____	Turbine	Submersible	_____	_____
Yields of Wells in GPD _____	144,000	100,000	_____	_____
Auxiliary Power _____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

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

**HIGH SERVICE PUMPING**

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

UTILITY NAME: Orange Land Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2018
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**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_	Unknown	n/a	n/a
Type of Source_	Deep Wells		

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type_		n/a	n/a
Make_	Chem-Tech Feed		
Permitted Capacity (GPD)_	30 GPD		
High service pumping	0		
Gallons per minute_	0		
Reverse Osmosis	0		
Lime Treatment			
Unit Rating_			
Filtration			
Pressure Sq. Ft._	None		
Gravity GPD/Sq.Ft._			
Disinfection			
Chlorinator_	Yes		
Ozone_			
Other_			
Auxiliary Power_			

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. \_\_\_\_\_ 160
- 2. Maximum number of ERCs \* which can be served. \_\_\_\_\_ 160
- 3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_ 110
- 4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_ 0
- 5. Estimated annual increase in ERCs \*. \_\_\_\_\_ None
- 6. Is the utility required to have fire flow capacity? \_\_\_\_\_ n/a  
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.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- 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? \_\_\_\_\_ n/a
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_ n/a
- 11. Department of Environmental Protection ID # \_\_\_\_\_ 6511307
- 12. Water Management District Consumptive Use Permit # \_\_\_\_\_ n/a
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_ n/a
  - 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

# 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**

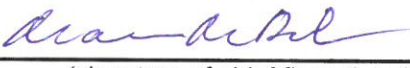
- |   |   |   |   |
|---|---|---|---|
| 1.<br><input checked="" type="checkbox"/> | 2.<br><input checked="" type="checkbox"/> | 3.<br><input checked="" type="checkbox"/> | 4.<br><input checked="" type="checkbox"/> |
|---|---|---|---|

 \*

(signature of chief executive officer of the utility)

Date: 3/28/19

- |   |   |   |   |
|---|---|---|---|
| 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: 3-28-19

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

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



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

*Company: Orange Land Utilities, LLC (WU-977)  
For the Year Ended, December 31, 2018*

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
<b>Gross Revenue</b>			
Residential	\$ 22,536.34	\$ 22,536.34	\$ -
Commercial	784.17	784.17	
Industrial			
Multiple Family			
Guaranteed Revenues			
Other	783.05	783.05	-
<i>Total Water Operating Revenue</i>	\$ 24,103.56	\$ 24,103.56	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility			
<i>Net Water Operating Revenues</i>	\$ 24,103.56	\$ 24,103.56	\$ -
<b>Explanations:</b>			
<b>Instructions:</b>			
For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any difference reported in column (d).			