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

To Whom It May Concern,

Enclosed is our submission of nine 2024 Annual Reports (3 copies each) for the following regulated utilities in accordance with our extended deadline of 6/30/2025:

Buccaneer Water Service (WU730-24-AR)  
MHC HV FL Utility Systems, L.L.C. (WU960-24-AR)  
MHC OL Utility Systems, L.L.C. (WS961-24-AR)  
OB Utility Systems, L.L.C. (WS945-24-AR)  
COL Utility Systems, L.L.C. (WS946-24-AR)  
MFL Utility Systems, L.L.C. (WS948-24-AR)  
Coral Cay Water & Sewer Company (WS731-24-AR)  
HV Utility Systems, L.L.C. (SU866-24-AR and WU947-24-AR)  
NHC Utilities, Inc. (WU963-24-AR)

Please let me know if you have any issues or questions with these forms.

Regards,



**Mike Smith**  
**Utility Accounting**  
Equity LifeStyle Properties  
P: (773) 960-5830  
[mike\\_smith@equitylifestyle.com](mailto:mike_smith@equitylifestyle.com)

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Chicago Office • Two N. Riverside Plaza Chicago, IL 60606  
• **EquityLifeStyle.com**

**CLASS "C"**

**WATER and/or WASTEWATER UTILITIES**

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

# ***ANNUAL REPORT***

**WS948-24-AR**

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

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EXACT LEGAL NAME OF RESPONDENT

**656-W / 560-S**

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Certificate Number(s)

*Submitted To The*

***STATE OF FLORIDA***



*WS948*

***PUBLIC SERVICE COMMISSION***

**FOR THE**

**YEAR ENDED DECEMBER 31, 2024**

## 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)

## TABLE OF CONTENTS

FINANCIAL SECTION	PAGE
Identification	F-2
Income Statement	F-3
Comparative Balance Sheet	F-4
Gross 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
Tax Expense	F-7
Payments 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
Well 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, Master Lift Station Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

# **FINANCIAL SECTION**

# 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: Mike\_Smith@equitylifestyle.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: Mike Smith	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	4300 W. Cypress Street - Suite 400 Tampa, FL 33607	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



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

YEAR OF REPORT  
December 31, 2024

**INCOME STATEMENT**

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential _____		\$ 161,087	\$ 189,619		\$ 350,706
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		161,087	189,619	N/A	350,706
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	118,506	212,691		331,197
Depreciation Expense _____	F-5	46,909	49,222		96,131
CIAC Amortization Expense _____	F-8				-
Taxes Other Than Income _____	F-7	7,249	8,533	-	15,782
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		172,664	270,446		443,110
Net Operating Income (Loss)		(11,577)	(80,827)	-	(92,404)
Other Income:					
Nonutility Income _____					-
Interest Income _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____					-
Interest Expense _____		-			-
AFUDC _____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ (11,577)	\$ (80,827)	N/A	\$ (92,404)

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

**YEAR OF REPORT**  
December 31, 2024

**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	\$ 3,238,327	\$ 2,807,118
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(2,090,422)	(1,994,290)
Net Utility Plant _____		1,147,905	812,828
Cash _____			
Customer Accounts Receivable (141) _____			
Other Assets (Specify):			
Misc. Current & Accrued Asset		70	895
Prepaid Expenses		55	58
Total Assets _____		\$ 1,148,030	\$ 813,781
<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	5,538	97,942
Total Capital _____		5,538	97,942
Long Term Debt (224) _____	F-6		
Accounts Payable (231) _ (Associated Company) _____		38,295	-
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____		15,782	15,413
Other Liabilities (Specify):			
Miscellaneous Current Accrued Liabilities		1,088,415	700,426
Rounding		-	-
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8		
Total Liabilities and Capital _____		\$ 1,148,030	\$ 813,781

**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 1,544,584	\$ 1,693,743	N/A	\$ 3,238,327
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-
Total Utility Plant _____	\$ 1,544,584	\$ 1,693,743	N/A	\$ 3,238,327

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 894,543	\$ 1,099,747	N/A	\$ 1,994,290
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	46,909	49,222		96,131
Salvage _____	-	-		-
Other credits (specify) _____	-	-		-
Rounding _____	(2)	3		1
Total credits _____	46,907	49,225		96,132
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	-	-		-
Cost of removal _____	-	-		-
Other debits (specify) _____		-		-
Total debits _____	-	-		-
Balance End of Year _____	\$ 941,450	\$ 1,148,972		\$ 2,090,422

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

**YEAR OF REPORT**  
December 31, 2024

**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 _____	\$ 97,942	N/A
Charges during the year (specify):		
Current year loss _____	(92,404)	-
_____	-	
_____		
Balance end of year _____	\$ 5,538	

**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, 2024
--

**TAX EXPENSE**

(a)	WATER (b)	SEWER (c)	OTHER (d)	TOTAL (e)
Income Taxes:				
Federal income tax _____	\$ -	\$ -	N/A	\$ -
State income tax _____	-	-		
Taxes Other Than Income:				
State ad valorem tax _____	-	-		
Local property tax _____	-	-		
Regulatory assessment fee _____	7,249	8,533		15,782
Other (Specify): _____	-			
_____				
_____				
_____				
Total Tax Expense _____	\$ 7,249	\$ 8,533		\$ 15,782

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

Report all information concerning rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever, amounting to \$500 or more.			
Name of Recipient	Water Amount	Wastewater Amount	Description of Service
	\$ -	\$ -	
	-	-	

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

**YEAR OF REPORT**  
December 31, 2024

**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**

## WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
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	115,806	-	202,541
331	Transmission and Distribution Mains_____	222,964	-	-	222,964
333	Services_____	159,212	-	-	159,212
334	Meters and Meter Installations_____	660,497	-	-	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_____	-	-	-	-
	Total Water Plant_____	\$ 1,428,778	\$ 115,806	\$ -	\$ 1,544,584

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



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

**YEAR OF REPORT**  
December 31, 2024

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

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)(1)	Accum. Depr. Balance End of year (f+g+h=) (i)
301	Organization_____	40	-	2.50	\$ 4,382	\$ -	\$ 313	\$ 4,695
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	59,713	-	4,117	63,830
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	20,085	-	1,296	21,381
330	Distribution Reservoirs and Standpipes_____	37	-	-	43,334	-	3,905	47,239
331	Transmission and Distribution Mains_____	43	-	2.63	222,964	-	-	222,964
333	Services_____	40	-	2.50	154,633	-	3,980	158,613
334	Meters and Meter Installations_____	20	-	5.00	256,863	-	33,023	289,886
335	Hydrants_____	45	-	2.22	17,140	-	-	17,140
339	Other Plant and Miscellaneous Equipment_____	18	-	5.56	2,731	-	273	3,004
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_____	-	-	-	-	-	2	-
	Totals_____				\$ 894,543	\$ -	\$ 46,909	\$ 941,450

\* This amount should tie to Sheet F-5

Note: (1) Rounding

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

<b>YEAR OF REPORT</b> December 31, 2024
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**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 _____	23,170
620	Materials and Supplies _____	7,330
630	Contractual Services:	
	Billing _____	
	Operator and Management _____	35,732
	Testing _____	17,314
	Other _____	30,000
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	4,960
	Total Water Operation and Maintenance Expense _____	\$ 118,506 *

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

**WATER CUSTOMERS**

Description	Type of Meter **	Equivalent Factor	Number of Active Customers		Total Number of Meter Equivalents (c x e)
(a)	(b)	(c)	Start of Year (d)	End of Year (e)	(f)
Residential Service					
5/8"	D	1.0	1,097	1,111	1,111
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	-	-	-
3/4"	D	1.5	9	9	14
1"	D	2.5		-	-
1 1/2"	D,T	5.0	1	1	5
2"	D,C,T	8.0	-	-	-
3"	D	15.0		-	-
3"	C	16.0			
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
Total			1,107	1,121	1,130

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

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

**YEAR OF REPORT**  
 December 31, 2024

**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_____	-	4,250	-	4,250	3,243
February_____	-	4,166	-	4,166	2,784
March_____	-	5,100	-	5,100	2,802
April_____	-	4,825	-	4,825	2,849
May_____	-	5,567	-	5,567	3,296
June_____	-	5,324	-	5,324	3,732
July_____	-	4,844	-	4,844	3,782
August_____	-	4,795	-	4,795	3,367
September_____	-	4,734	-	4,734	2,943
October_____	-	4,546	-	4,546	3,260
November_____	-	4,686	-	4,686	2,667
December_____	-	4,907	-	4,907	2,755
Total for year_____	N/A	57,744		57,744	37,480

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, 2024

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

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	2010	1973	-	
Types of Well Construction and Casing _____	Black Iron	Black Iron	-	
Depth of Wells _____	421'	345'	-	
Diameters of Wells _____	12"	12"	-	
Pump - GPM _____	1500	1700	-	
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		
(a)	(b)	(c)	(d)	(e)
<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.

YEAR OF REPORT  
December 31, 2024

### SOURCE OF SUPPLY

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

Gallons per day of source_____	158,203	-	
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, 2024

**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 1130
2. Maximum number of ERC's \* which can be served 1130
3. Present system connection capacity (in ERC's \*) using existing lines 1130
4. Future connection capacity (in ERC's \*) upon service area buildout 1130
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.  
None  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? 2014
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 # PWS 3350825
12. Water Management District Consumptive Use Permit # 2888-6
  - 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 for use:

ERC = (Total SFR gallons sold (omit 000)/365 days/350 gallons per day).

# **WASTEWATER OPERATION SECTION**

**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_____	364,023	315,403	-	679,426
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_____	\$ 1,378,340	\$ 315,403	\$ -	\$ 1,693,743

\* This amount should tie to Sheet F-5



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

YEAR OF REPORT  
December 31, 2024

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 %	4,382	-	313	4,695
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 %	88,939	-	4,711	93,650
361	Collection Sewers - Gravity_____	45	- %	2.20 %	296,120	-	6,548	302,668
362	Special Collecting Structures (Lift Stations)_____	-	- %	%	-	-	-	-
363	Services to Customers_____	38	- %	2.60 %	161,054	-	5,481	166,535
364	Flow Measuring Devices_____	5	- %	20.00 %	-	-	-	-
365	Flow Measuring Installations_____	-	- %	%	-	-	-	-
370	Receiving Wells (Lift Stations)_____	28	- %	3.60 %	113,383	-	-	113,383
371	Pumping Equipment_____	18	- %	5.60 %	28,631	-	3,162	31,793
380	Treatment and Disposal Equipment_____	18	- %	5.60 %	228,185	-	29,010	257,195
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 Equipmen_____	-	- %	%	-	-	-	-
394	Laboratory Equipment_____	-	- %	%	-	-	-	-
395	Power Operated Equipment_____	-	- %	%	-	-	-	-
396	Communication Equipment_____	-	- %	%	-	-	-	-
397	Miscellaneous Equipment_____	-	- %	%	-	-	(3)	-
398	Other Tangible Plant_____	10	- %	10.00 %	3,951	-	-	3,951
	Totals_____				1,099,747		49,222	1,148,972

\* This amount should tie to Sheet F-5

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

YEAR OF REPORT  
December 31, 2024

**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	36,889
715	Purchased Power	44,972
716	Fule for Power Production	
718	Chemicals	22,078
720	Materials and Supplies	29,759
730	Contractual Services:	
	Operator and Management	44,029
	Testing	
	Other	30,000
740	Rents	
750	Transportation Expense	
755	Insurance Expense	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	4,964
	Total Wastewater Operation and Maintenance Expense	\$ 212,691 *

\* 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)	
Residential Service					
5/8"	D	1.0	1,097	1,111	1,111
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	-	-	-
3/4"	D	1.5	9	9	14
1"	D	2.5			
1 1/2"	D,T	5.0	1	1	5
2"	D,C,T	8.0	-	-	-
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
Total			1,107	1,121	1,130

\*\* 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.

**YEAR OF REPORT**  
December 31, 2024

**TREATMENT PLANT**

Manufacturer_____	_____	_____	_____
Type_____	_____	_____	_____
"Steel" or "Concrete"_____	_____	_____	_____
Total Capacity_____	.180 MGD	_____	_____
Average Daily Flow_____	_____	_____	_____
Effluent Disposal_____	Sprayfield	_____	_____
Total Gallons of Wastewater Treated_____	40,988,000	_____	_____

**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_____	3648000	None	3648000
February_____	3643000	_____	3643000
March_____	3373000	_____	3373000
April_____	2841000	_____	2841000
May_____	2791000	_____	2791000
June_____	2911000	_____	2911000
July_____	3042000	_____	3042000
August_____	4508000	_____	4508000
September_____	4352000	_____	4352000
October_____	1026000	_____	1026000
November_____	4590000	_____	4590000
December_____	4263000	_____	4263000
Total for year_____	40,988,000	_____	40,988,000

If Wastewater Treatment is purchased, indicate the vendor:

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

**YEAR OF REPORT**  
December 31, 2024

**OTHER WASTEWATER SYSTEM INFORMATION**

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



1. Present ERC's * that system can efficiently serve.	<u>1,130</u>
2. Maximum number of ERC's * which can be served.	<u>1,130</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>1,130</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>1,130</u>
5. Estimated annual increase in ERC's * .	<u></u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u></u>
None	
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>Unknown</u>
<u>N/A</u>	
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>N/A</u>
If so, what are the utility's plans to comply with the DEP? <u>N/A</u>	
10. When did the company last file a capacity analysis report with the DEP?	<u>6/4/2021</u>
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will co	<u>N/A</u>
d. Attach plans for funding the required upgrading.	<u>N/A</u>
e. Is this system under any Consent Order of the DEP?	<u>N/A</u>
11. Department of Environmental Protection ID #	<u>FLA010657</u>
Use 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 residence customers for the same period and divide the result by 365 days.	
(b) If no historical flow data are available, use:	
ERC = ( Total SFR gallons sold (Omit 000) / 365 days / 280 gallons per day )	

# CERTIFICATION OF ANNUAL REPORT

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

- |              |             |  |
|--------------|-------------|--|
| YES<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. ( X )	2. ( X )	3. ( X )	4. ( X )
1. (   )	2. (   )	3. (   )	4. (   )

	*
(signature of chief executive officer of the utility)	
	*
(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  
Sewer Operations  
Class C**

**Company:**

MFL Utility Systems, LLC

**For the Year Ended December 31, 2024**

(a)	(b)	(c)	(d)
Accounts	Gross Sewer Revenues per Sch. F-3	Gross Sewer Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 189,619	\$ 189,619	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other			
<b>Total Sewer Operating Revenue</b>	\$ 189,619	\$ 189,619	\$ -
<b>LESS: Expense for Purchased Sewer from FPSC-Regulated Utility</b>	\$ -	\$ -	-
<b>Net Sewer Operating Reveunes</b>	\$ 189,619	\$ 189,619	\$ -

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  
Water Operations  
Class C**

**Company:**

MFL Utility Systems, LLC

**For the Year Ended December 31, 2024**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 161,087	\$ 161,087	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other			
<b>Total Water Operating Revenue</b>	<b>\$ 161,087</b>	<b>\$ 161,087</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>\$ 161,087</b>	<b>\$ 161,087</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).