

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

**OF**

**West Lakeland Wastewater, Inc.**  

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**Exact Legal Name of Respondent**

**SU836-15-AR**  

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*Submitted To The*  
**STATE OF FLORIDA**

**PUBLIC SERVICE COMMISSION**

**FOR THE**

**YEAR ENDED DECEMBER 31, 2015**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2016 MAR 28 AM 11:14  
DIVISION OF  
ACCOUNTING & FINANCE

## 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 preceding year ending December 31.

Florida Public Service Commission  
Division of Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

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

## GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

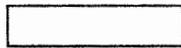
**PROPRIETARY CAPITAL ( For proprietorships and partnerships only )** - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

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

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# FINANCIAL SECTION



**REPORT OF**

**West Lakeland Wastewater, Inc.**

(EXACT NAME OF UTILITY)

<u>3336 Grand Blvd, # 102</u> <u>Holiday, FL 34690</u>		<u>Polk</u>
Mailing Address	Street Address	County
Telephone Number <u>863-940-4347</u>	Date Utility First Organized <u>1972</u>	
Fax Number <u>863-940-4347</u>	E-mail Address <u>danielwalsh23@yahoo.com</u>	
Sunshine State One-Call of Florida, Inc. Member No. <u>217009</u>		

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: (Same)

Name of subdivisions where services are provided: Village of Lakeland

**CONTACTS:**

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Michael Smallridge</u>	<u>Receiver</u>	<u>3336 Grand Blvd, # 102</u> <u>Holiday, FL 34690</u>	<u>9,900</u>
Person who prepared this report: <u>Daniel M. Walsh</u>	<u>CFO</u>	<u>3336 Grand Blvd, # 102</u> <u>Holiday, FL 34690</u>	<u>8,133</u>
Officers and Managers: <u>Michael Smallridge</u>	<u>Receiver</u>	<u>3336 Grand Blvd, # 102</u> <u>Holiday, FL 34690</u>	\$ <u>9,900</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

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>3336 Grand Blvd, # 102</u> <u>Holiday, FL 34690</u>	\$ <u>13,400</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2015
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**INCOME STATEMENT**

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
<b>Gross Revenue:</b>					
Residential_-----		\$ _____	\$ 110,603	\$ _____	\$ 110,603
Commercial_-----		_____	1,110	_____	1,110
Industrial_-----		_____	_____	_____	_____
Multiple Family_-----		_____	_____	_____	_____
Guaranteed Revenues__		_____	_____	_____	_____
Other: Late Fees/Reconnection Fees		_____	7,000	_____	7,000
<b>Total Gross Revenue_--</b>		<b>\$ _____</b>	<b>\$ 118,713</b>	<b>\$ _____</b>	<b>\$ 118,713</b>
<b>Operation Expense (Must tie to pages W-3 and S-3)</b>	<b>W-3</b>				
	<b>S-3</b>	\$ _____	\$ 104,511	\$ _____	\$ 104,511
Depreciation Expense_--	F-5	_____	* -8,643	_____	-8,643
CIAC Amortization Expense_	F-8	_____	-5,536	_____	-5,536
Taxes Other Than Income__	F-7	_____	5,523	_____	5,523
Income Taxes_-----	F-7	_____	0	_____	0
<b>Total Operating Expense</b>		<b>\$ _____</b>	<b>95,855</b>	<b>_____</b>	<b>\$ 95,855</b>
<b>Net Operating Income (Loss)</b>		<b>\$ _____</b>	<b>\$ 22,858</b>	<b>\$ _____</b>	<b>\$ 22,858</b>
<b>Other Income:</b>					
Nonutility Income_-----		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
<b>Other Deductions:</b>					
Miscellaneous Nonutility Expenses_-----		\$ _____	\$ _____	\$ _____	\$ 0
_____		_____	_____	_____	0
_____		_____	_____	_____	0
_____		_____	_____	_____	0
<b>Net Income (Loss)</b>		<b>\$ _____</b>	<b>\$ 22,858</b>	<b>\$ _____</b>	<b>\$ 22,858</b>
* Over-Depreciated					

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2015
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COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ <u>259549</u>	\$ <u>261583</u>
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	<u>239791</u>	<u>248435</u>
Net Utility Plant _____		\$ <u>19758</u>	\$ <u>13148</u>
Cash _____		<u>616</u>	<u>6011</u>
Customer Accounts Receivable (141) _____		<u>12706</u>	<u>8865</u>
Other Assets (Specify): _____			
Deferred Legal Costs _____		<u>6717</u>	
Rental Deposit _____		<u>2500</u>	<u>2500</u>
Due from Crestridge _____		<u>335</u>	
Due from East Marion _____		<u>4200</u>	
Total Assets _____		\$ <u>46832</u>	\$ <u>30524</u>
<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	<u>-134247</u>	<u>-157105</u>
Total Capital _____		\$ <u>-134247</u>	\$ <u>-157105</u>
Long Term Debt (224) _____	F-6	\$ <u>6622</u>	\$ <u>8552</u>
Accounts Payable (231) _____		<u>61783</u>	<u>59327</u>
Notes Payable (232) _____			
Customer Deposits (235) _____		<u>893</u>	<u>1052</u>
Accrued Taxes (236) _____		<u>15678</u>	<u>17059</u>
Other Liabilities (Specify) _____			
Due Parent Co. _____		<u>4800</u>	<u>4800</u>
Due Pinecrest Utility _____			
Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8	<u>91303</u>	<u>96839</u>
Total Liabilities and Capital _____		\$ <u>46832</u>	\$ <u>30524</u>

UTILITY NAME: West Lakeland Wastewater, Inc.

<p>YEAR OF REPORT DECEMBER 31, 2015</p>
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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>259549</u>	\$ _____	\$ <u>259549</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>_____</u>	\$ <u>259549</u>	\$ <u>_____</u>	\$ <u>259549</u>

ACCUMULATED DEPRECIATION (AD) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ _____	\$ <u>248434</u>	\$ _____	\$ <u>248434</u>
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ _____	\$ <u>-8643</u>	\$ _____	\$ <u>-8643</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits _____	\$ <u>_____</u>	\$ <u>-8643</u>	\$ <u>_____</u>	\$ <u>-8643</u>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>_____</u>	\$ <u>239791</u>	\$ <u>_____</u>	\$ <u>239791</u>

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2015
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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 _____	\$ _____	\$ _____
Changes during the year (Specify): _____ _____	_____ _____	_____ _____
Balance end of year _____	\$ _____	\$ <u>0</u>

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ -157105	\$ _____
Changes during the year (Specify): Profit _____	22,858	_____ _____
Balance end of year _____	\$ <u>-134247</u>	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
<u>Personal - To Mike Smallridge</u>	4.50%	12	\$ <u>6622</u>
_____	_____	_____	_____
Total _____			\$ <u>6622</u>

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT  
DECEMBER 31, 2015

**TAX EXPENSE**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	_____	_____	_____	_____
Regulatory assessment fee _____	_____	5,223	_____	5223
Other (Specify) _____	_____	_____	_____	_____
_____ Joe G. Tedder	_____	300	_____	300
_____	_____	_____	_____	0
Total Tax Expense _____	\$ _____	\$ 5,523	\$ _____	\$ 5523

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

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Advanced Disposal	\$ _____	\$ 759	Waste Disposal
Costa Flow Inc.	\$ _____	\$ 10999	Contract Operations
Reidar Lotvedt Jr	\$ _____	\$ 3699	Meter Readings
Misc Hired Help	\$ _____	\$ 533	Repairs
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ 221480	\$ 221480
2) Add credits during year _____	\$ _____	\$ 0	\$ 0
3) Total _____	_____	221480	221480
4) Deduct charges during the year _____	_____	0	0
5) Balance end of year _____	_____	221480	221480
6) Less Accumulated Amortization _____	_____	130177	130177
7) Net CIAC _____	\$ _____	\$ 91303	\$ 91303

**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 _____	\$ _____	\$ 124641	\$ 124641
Add Debits During Year: _____	_____	5536	5536
Deduct Credits During Year: _____	_____	0	0
Balance End of Year (Must agree with line #6 above.) _____	\$ 0	\$ 130177	\$ 130177

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

UTILITY NAME West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2015
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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)	_____	_____ %	_____ %	_____ %
<b>Total</b>	<b>\$ _____</b>	<b>100.00 %</b>		<b>_____ %</b>

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

**APPROVED AFUDC RATE**

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



# **WATER OPERATING SECTION**

**Note:** This utility is a wastewater only service; therefore, Pages W-1 through W-7 have been omitted from this report.

**WASTEWATER**

**OPERATING**



**SECTION**

---

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2015
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**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises_____	_____	_____	_____	_____
353	Land and Land Rights_____	356	_____	_____	356
354	Structures and Improvements_____	7407	_____	_____	7407
355	Power Generation Equipment_____	_____	_____	_____	_____
360	Collection Sewers - Force_____	8720	_____	_____	8720
361	Collection Sewers - Gravity_____	99941	_____	_____	99941
362	Special Collecting Structures_____	_____	_____	_____	_____
363	Services to Customers_____	16503	_____	_____	16503
364	Flow Measuring Devices_____	1403	758	_____	2161
365	Flow Measuring Installations_____	952	_____	_____	952
370	Receiving Wells_____	35946	_____	_____	35946
371	Pumping Equipment_____	3247	1908	_____	5155
380	Treatment and Disposal Equipment_____	80487	_____	4700	75787
381	Plant Sewers_____	_____	_____	_____	_____
382	Outfall Sewer Lines_____	5990	_____	_____	5990
389	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
390	Office Furniture and Equipment_____	631	_____	_____	631
391	Transportation Equipment_____	0	_____	_____	0
392	Stores Equipment_____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____
394	Laboratory Equipment_____	_____	_____	_____	_____
395	Power Operated Equipment_____	_____	_____	_____	_____
396	Communication Equipment_____	_____	_____	_____	_____
397	Miscellaneous Equipment_____	_____	_____	_____	_____
398	Other Tangible Plant_____	_____	_____	_____	_____
	Total Wastewater Plant_____	\$ 261583	\$ 2666	\$ 4700	\$ 259549 *

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

UTILITY NAME: West Lakeland Wastewater, Inc.

<b>YEAR OF REPORT</b> <b>DECEMBER 31, 2015</b>
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**ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER**

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements	25	4 %	%	\$ 1482	\$	\$ 296	\$ 1778
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force	27	3.7 %	%	7268		323	7591
361	Collection Sewers - Gravity	40	2.5 %	%	102068		-2127	99941
362	Special Collecting Structures		%	%				
363	Services to Customers	35	2.86 %	%	17447		-944	16503
364	Flow Measuring Devices	5	20 %	%	1965		196	2161
365	Flow Measuring Installations	35	2.86 %	%	1006		-54	952
370	Receiving Wells	25	4 %	%	29137		1438	30575
371	Pumping Equipment	15	6.67 %	%	289		344	633
380	Treatment and Disposal Equipment	15	6.67 %	%	84143		-8356	75787
381	Plant Sewers		%	%	0			
382	Outfall Sewer Lines	30	3.33 %	%	3524		199	3723
389	Other Plant and Miscellaneous Equipment		%	%				
390	Office Furniture and Equipment	15	6.67 %	%	105		42	147
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		%	%				
	Totals				\$ 248434	\$	\$ -8643	\$ 239791 *

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

UTILITY NAME:

West Lakeland Wastewater, Inc.

YEAR OF REPORT  
DECEMBER 31, 2015

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 24988
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	9900
704	Employee Pensions and Benefits	3489
710	Purchased Wastewater Treatment	0
711	Sludge Removal Expense	8580
715	Purchased Power	12510
716	Fuel for Power Production	380
718	Chemicals	1294
720	Materials and Supplies	2289
723	Equipment Rental	646
725	Repairs & Maintenance	1198
730	Contractual Services:	
	Billing	0
	Professional	57
	Testing	1176
	Other	16482
740	Rents	5535
745	Telephone & Internet	1892
750	Transportation Expense	2556
755	Insurance Expense	2785
760	Utilities	273
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	0
770	Bad Debt Expense	467
775	Miscellaneous Expenses	7637
780	Business License	377
	Total Wastewater Operation And Maintenance Expense	\$ 104511 *

\* 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 Equivalent Customers (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
All meter sizes	D	1.0	298	283	283
<b>General Service</b>					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
<b>** D = Displacement C = Compound T = Turbine</b>					
<b>Total</b>			<b>298</b>	<b>283</b>	<b>283</b>

UTILITY NAME:

West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2015
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**PUMPING EQUIPMENT**

Lift Station Number _____	<u>2-1</u>	<u>2-2</u>	<u>3-1</u>	<u>3-2</u>	<u>EFF1s</u>	<u>EFF1s</u>
Make or Type and nameplate data on pump _____	<u>Subm</u>	<u>Subm</u>	<u>Subm</u>	<u>Subm</u>	<u>Subm</u>	<u>Subm</u>
Year installed _____	<u>Unk</u>	<u>Unk</u>	<u>Unk</u>	<u>Unk</u>	<u>Unk</u>	<u>Unk</u>
Rated capacity _____	<u>150</u>	<u>150</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
Size _____						
Power:						
Electric _____	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>
Mechanical _____						
Nameplate data of motor _____						

**SERVICE CONNECTIONS**

Size (inches) _____	<u>3 1/2"</u>					
Type (PVC, VCP, etc.) _____	<u>PVC</u>					
Average length _____	<u>50</u>					
Number of active service connections _____						
Beginning of year _____	<u>315</u>					
Added during year _____						
Retired during year _____						
End of year _____	<u>302</u>					
Give full particulars concerning inactive connections _____						

**COLLECTING AND FORCE MAINS**

	Collecting Mains			Force Mains		
Size (inches) _____	<u>6" - 12"</u>			<u>4" - 6"</u>		
Type of main _____	<u>PVC</u>			<u>PVC</u>		
Length of main (nearest foot) _____						
Beginning of year _____	<u>13376</u>			<u>1835</u>		
Added during year _____						
Retired during year _____						
End of year _____	<u>13376</u>			<u>1835</u>		

**MANHOLES**

Size (inches) _____	<u>53</u>		
Type of Manhole _____			
Number of Manholes:			
Beginning of year _____	<u>12</u>		
Added during year _____			
Retired during year _____			
End of Year _____	<u>12</u>		

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2015
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**TREATMENT PLANT**

Manufacturer _____ Type _____ "Steel" or "Concrete" _____ Total Permitted Capacity _____ Average Daily Flow _____ Method of Effluent Disposal _____ Permitted Capacity of Disposal _____ Total Gallons of Wastewater treated _____	Defiant _____ _____ Concrete _____ _____ 70,000 _____ 51,901 _____ Irrigation _____ _____ _____ 18,944,000 _____		
---	---	--	--

**MASTER LIFT STATION PUMPS**

Manufacturer _____ Capacity (GPM's) _____ 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 _____	1,299,000		
February _____	1,382,000		
March _____	1,526,000		
April _____	1,033,000		
May _____	953,000		
June _____	1,605,000		
July _____	1,641,000		
August _____	3,274,000		
September _____	2,155,000		
October _____	1,432,000		
November _____	1,335,000		
December _____	1,309,000		
Total for year _____	18,944,000		

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

**GENERAL WASTEWATER SYSTEM INFORMATION**

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

- 1. Present number of ERCs\* now being served. \_\_\_\_\_ 283
- 2. Maximum number of ERCs\* which can be served. \_\_\_\_\_ 317
- 3. Present system connection capacity (in ERCs\*) using existing lines. \_\_\_\_\_ 317
- 4. Future connection capacity (in ERCs\*) upon service area buildout. \_\_\_\_\_ 317

5. Estimated annual increase in ERCs\*. \_\_\_\_\_

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

\_\_\_\_\_ NONE \_\_\_\_\_

7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.

NO

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? \_\_\_\_\_

If so, when? \_\_\_\_\_

9. Has the utility been required by the DEP or water management district to implement reuse? \_\_\_\_\_ NO

If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_

10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_ UNKNOWN

11. If the present system does not meet the requirements of DEP rules, submit the following:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP? \_\_\_\_\_
- c. When will construction begin? \_\_\_\_\_
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? \_\_\_\_\_

12. Department of Environmental Protection ID # \_\_\_\_\_

\* An ERC is determined based on one of the following methods:  
 (a) If actual flow data are available from the preceding 12 months:  
 Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.  
 (b) If no historical flow data are available use:  
 ERC = (Total SFR gallons sold (omit 000/365 days)/280 gallons per day).

# CERTIFICATION OF ANNUAL REPORT

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

YES  NO

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  NO

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES  NO

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  NO

4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents.

**Items Certified**

1.  2.  3.  4.

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

Date: 3-23-16.

1.  2.  3.  4.

\_\_\_\_\_  
(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  
Wastewater Operations  
Class C**

Company: WEST LAKELAND WASTEWATER INC.  
For the Year Ended December 31, 2015

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ <u>110,603</u>	\$ <u>110,603</u>	\$ _____
Commercial	<u>1,110</u>	<u>1,110</u>	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
<b>Total Wastewater Operating Revenue</b>	<b>\$ <u>111,713</u></b>	<b>\$ <u>111,713</u></b>	<b>\$ _____</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Wastewater Operating Revenues</b>	<b>\$ <u>111,713</u></b>	<b>\$ <u>111,713</u></b>	<b>\$ _____</b>

Explanations:

**Instructions:**

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