

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

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**ANNUAL REPORT**

OF

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West Lakeland Wastewater, Inc.

Exact Legal Name of Respondant

SU836-17-AR

Submitted To The

**STATE OF FLORIDA**

**PUBLIC SERVICE COMMISSION**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2018 APR -3 AM 10:42  
DIVISION OF  
ACCOUNTING & FINANCE

FOR THE

**YEAR ENDED DECEMBER 31, 2017**

## 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)

## TABLE OF CONTENTS

FINANCIAL SECTION	PAGE
Identification	F-2
Income Statement	F-3
Balance Sheet	F-4
Net Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Taxes Accrued	F-7
Payment for Services Rendered by Other Than Employees	F-7
Contributions in Aid of Construction	F-8
Cost of Capital Used for AFUDC Calculation	F-9
AFUDC Capital Structure Adjustments	F-10
WATER OPERATING SECTION	PAGE
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation by Primary Account - Water	W-2
Water Operation and Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping	W-5
Sources of Supply and Water Treatment Facilities	W-6
General Water System Information	W-7
WASTEWATER OPERATING SECTION	PAGE
Wastewater Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation by Primary Account - Wastewater	S-2
Wastewater Operation and Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

# FINANCIAL SECTION

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REPORT OF

West Lakeland Wastewater, Inc.

3336 Grand Blvd, Suite 102  
 Holiday, FL 34690

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Mailing Address

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Street Address Polk  
 County

Telephone Number 727-937-6275 Date Utility First Organized 1972

Fax Number 727-940-2907 E-mail Address accounting@fus1llc.com

Sunshine State One-Call of Florida, Inc. Member No. 217009

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>Owner</u>	<u>3336 Grand Blvd, #102</u> <u>Holiday, FL 34690</u>	<u>9351</u>
Person who prepared this report: <u>Marianne McDonald</u>	<u>CFO</u>	<u>3336 Grand Blvd, #102</u> <u>Holiday, FL 34690</u>	<u>8,525</u>
<u>Michael Smallridge</u>	<u>Managing Member</u>	<u>3336 Grand Blvd, #102</u> <u>Holiday, FL 34690</u>	\$ <u>9,351</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>9351</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT  
DECEMBER 31, 2017

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ _____	\$ 123,696	\$ _____	\$ 123,696
Commercial _____		_____	_____	_____	0
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other: Late Fees _____		_____	6,637	_____	6,637
<b>Total Gross Revenue _____</b>		<b>\$ _____</b>	<b>\$ 130,333</b>	<b>\$ _____</b>	<b>\$ 130,333</b>
Operation Expense (Must tie to pages W-3 and S-3)	S-3	\$ _____	\$ 118,586	\$ _____	\$ 118,586
Depreciation Expense _____	F-5	_____	4,484	_____	4,484
CIAC Amortization Expense _____	F-8	_____	3,672	_____	3,672
Taxes Other Than Income _____	F-7	_____	10,304	_____	10,304
Income Taxes _____	F-7	_____	0	_____	0
<b>Total Operating Expense</b>		<b>\$ _____</b>	<b>137,046</b>	<b>_____</b>	<b>\$ 137,046</b>
<b>Net Operating Income (Loss)</b>		<b>\$ _____</b>	<b>\$ -6,713</b>	<b>\$ _____</b>	<b>\$ -6,713</b>
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Income _____		_____	16	_____	16
Other Deductions:					
Miscellaneous Nonutility Nonutility Expense _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	407	_____	407
Net Income (Loss)		\$ _____	\$ -7,104	\$ _____	\$ -7,104

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT  
DECEMBER 31, 2017

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	\$ 270444	\$ 270444
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	249723	245239
Net Utility Plant -----		\$ 20722	\$ 25206
Cash -----		6069	6967
Customer Accounts Receivable (141) -----		12206	14360
Due To/From Parent Company -----		6535	6535
Rental Deposit -----			2500
Deferred Costs - Legal -----		26832	12621
Deferred Costs - Transfer -----		1825	
Total Assets -----		\$ 74189	\$ 68189
<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	-137101	-143018
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ -137101	\$ -143018
Long Term Debt (224) -----	F-6	\$ 7897	\$ 12416
Accounts Payable (231) -----		89949	91918
Customer Deposits (235) -----		4040	639
Accrued Taxes (236) -----		19965	12988
Other Liabilities (Specify) -----			
Notes Payable (232) -----			7479
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	89439	85767
Total Liabilities and Capital -----		\$ 74189	\$ 68189

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2017
-------------------------------------

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ _____	\$ <u>270444</u>	\$ _____	\$ <u>270444</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>_____</u>	\$ <u>270444</u>	\$ <u>_____</u>	\$ <u>270444</u>

ACCUMULATED DEPRECIATION (AD) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ _____	\$ <u>245239</u>	\$ _____	\$ <u>245239</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ _____	\$ <u>4484</u>	\$ _____	\$ <u>4484</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits _____	\$ <u>_____</u>	\$ <u>4484</u>	\$ <u>_____</u>	\$ <u>4484</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	<u>0</u>	_____	_____
_____	_____	_____	_____	_____
Total Debits _____	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
Balance End of Year _____	\$ <u>_____</u>	\$ <u>249723</u>	\$ <u>_____</u>	\$ <u>249723</u>

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2017
-------------------------------------

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 _____	\$ _____	\$ -143018
Changes during the year (Specify):		
Adjustments to correct customer deposits and to writeoff	_____	_____
prior years accrued bad debt. _____	_____	13020
Net Loss _____	_____	-7104
Balance end of year _____	\$ _____	\$ -137101

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
_____	_____	_____
_____	_____	_____
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	
Loan from Michael Smallridge (\$4500, Issued 8/24/11)	5.50%	12	\$ 4583
Iberia Bank Loan *2388 (\$8500, Issued 9/19/16, Matures 10/19/18)	6.50%	24	3314
Total _____			\$ 7897



UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2017
-------------------------------------

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 _____	_____	139385	139385
7) Net CIAC _____	\$ _____	\$ 82095	\$ 82095

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 _____	\$ _____	\$ 135713	\$ 135713
Add Debits During Year: _____	_____	3672	3672
Deduct Credits During Year: _____	_____	0	0
Balance End of Year (Must agree with line #6 above.) _____	\$ 0	\$ 139385	\$ 139385

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

UTILITY NAME West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2017
-------------------------------------

**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>	\$ <u>_____</u>	<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**

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

**WASTEWATER  
OPERATING  
SECTION**

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UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2017
-------------------------------------

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_____	15174	_____	_____	15174
361	Collection Sewers - Gravity_____	99941	_____	_____	99941
362	Special Collecting Structures_____	_____	_____	_____	_____
363	Services to Customers_____	16503	_____	_____	16503
364	Flow Measuring Devices_____	2161	_____	_____	2161
365	Flow Measuring Installations_____	952	_____	_____	952
370	Receiving Wells_____	35946	_____	_____	35946
371	Pumping Equipment_____	5988	_____	_____	5988
380	Treatment and Disposal Equipment_____	78952	_____	_____	78952
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_____	443	_____	_____	443
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_____	\$ 270444	\$ 0	\$ 0	\$ 270444 *

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

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT  
DECEMBER 31, 2017

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	27	%	3.70 %	\$ 2052	\$	\$ 411	\$ 2463
355	Power Generation Equipment	17	%	5.88 %				
360	Collection Sewers - Force	27	%	3.70 %	7407		843	8250
361	Collection Sewers - Gravity	40	%	2.50 %	99941			99941
362	Special Collecting Structures	37	%	3.70 %				
363	Services to Customers	35	%	2.86 %	16503			16503
364	Flow Measuring Devices	5	%	20.00 %	2161		0.47	2161
365	Flow Measuring Installations	35	%	2.86 %	952		2157	3109
370	Receiving Wells	25	%	4.00 %	32013		599	32611
371	Pumping Equipment	15	%	6.67 %	1032			1032
380	Treatment and Disposal Equipment	15	%	6.67 %	78952		0	78952
381	Plant Sewers	32	%	3.13 %				
382	Outfall Sewer Lines	25	%	4.00 %	3963		300	4263
389	Other Plant and Miscellaneous Equipment	15	%	6.67 %				
390	Office Furniture and Equipment	15	%	6.67 %	189		63	252
391	Transportation Equipment	6	%	16.67 %	74		111	185
392	Stores Equipment	18	%	5.56 %				
393	Tools, Shop and Garage Equipment	15	%	6.67 %				
394	Laboratory Equipment	15	%	6.67 %				
395	Power Operated Equipment	10	%	10.00 %				
396	Communication Equipment	10	%	10.00 %				
397	Miscellaneous Equipment	15	%	6.67 %				
398	Other Tangible Plant	10	%	10.00 %				
	Totals				\$ 245239	\$	\$ 4484	\$ 249723 *

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

UTILITY NAME:

West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2017
-------------------------------------

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees.....	\$ 33715
703	Salaries and Wages - Officer.....	9351
704	Employee Benefits.....	3187
711	Sludge Removal.....	7974
715	Purchased Power.....	11157
716	Fuel for Power Production.....	34
718	Chemicals.....	975
720	Materials and Supplies.....	5653
731	Contractual Services - Professional.....	1131
735	Contractual Services - Testing.....	0
736	Contractual Services - Other.....	21463
740	Rents.....	3366
750	Transportation.....	3731
755	Insurance.....	4115
765	Regulatory Commission.....	220
770	Bad Debt Expense.....	1531
775	Miscellaneous Expense.....	10981
Total Wastewater Operation And Maintenance Expense_____		\$ 118586 *

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

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of meter Equivalents (c x e) (f)
<b>Residential Service</b>					
All meter sizes	D	1.0	310	316	316
<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>Total</b>			<u>310</u>	<u>316</u>	<u>316</u>

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

UTILITY NAME:

West Lakeland Wastewater, Inc.

YEAR OF REPORT  
DECEMBER 31, 2017

PUMPING EQUIPMENT

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

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 _____	3 1/2" PVC 50 315 302					
---	-----------------------------------	--	--	--	--	--

COLLECTING AND FORCE MAINS

	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 _____	6" - 12" PVC 13376 13376			4" - 6" PVC 1835 1835		

MANHOLES

Size (inches) _____ Type of Manhole _____ Number of Manholes: Beginning of year _____ Added during year _____ Retired during year _____ End of Year _____	53 12 12			
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UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT DECEMBER 31, 2017
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SYSTEM NAME:

**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 _____ 53 _____ Irrigation _____ _____ 19,173 _____	_____ _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____ _____
---	--	--	--

**MASTER LIFT STATION PUMPS**

Manufacturer _____ Capacity (GPM's) _____ Motor: Manufacturer _____ Horsepower _____ Power (Electric or Mechanical) _____	_____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____
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**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	1,097 _____	_____	_____
February _____	978 _____	_____	_____
March _____	1,097 _____	_____	_____
April _____	976 _____	_____	_____
May _____	967 _____	_____	_____
June _____	1,218 _____	_____	_____
July _____	2,026 _____	_____	_____
August _____	2,767 _____	_____	_____
September _____	3,460 _____	_____	_____
October _____	1,982 _____	_____	_____
November _____	1,319 _____	_____	_____
December _____	1,286 _____	_____	_____
Total for year _____	19,173 _____	_____	_____

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

UTILITY NAME: West Lakeland Wastewater, Inc.

YEAR OF REPORT  
DECEMBER 31, 2017

SYSTEM NAME:

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. \_\_\_\_\_ 310
- 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: 3-30-18

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. (SU-836)  
For the Year Ended, December 31, 2017*

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
<b>Gross Revenue</b>			
Residential	\$ 123,696.28	\$ 123,696.28	\$ -
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	6,637.14	6,637.14	-
<b>Total Wastewater Operating Revenue</b>	<b>\$ 130,333.42</b>	<b>\$ 130,333.42</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Wastewater Operating Revenues</b>	<b>\$ 130,333.42</b>	<b>\$ 130,333.42</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 difference reported in column (d).