

CLASS "C"

WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

WS946-21-AR

COL Utility Systems, L.L.C.

EXACT LEGAL NAME OF RESPONDENT

655W / 559S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2022 JUL 18 AM 9:42
DIVISION OF
REGULATORY AFFAIRS

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2021

OFFICIAL COPY
Public Service Commission
Do Not Remove From This Office

GENERAL INSTRUCTIONS

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

COL Utility Systems, L.L.C.
(Exact name of utility)

13330 Sea Breeze Lane
Grand Island, FL 32738
Mailing Address

Street Address

Lake
County

Telephone Number _____ Date Utility First Organized Approx 1973

Fax Number _____ E-mail Address Patricia_Dergo@equitylifestyle.com

Sunshine State One-Call of Florida, Inc. Member No. 294964

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: Grand Island Resort

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Patricia Dergo	Manager of Accounting	Two 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	5100 W. Lemon Street, Ste. 109 Tampa, FL 33609	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
COL Utility Systems, L.L.C.	100%	same as above	None

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential _____		\$ 61,862	\$ 68,727		\$ 130,589
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		61,862	68,727	N/A	130,589
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	41,237	50,115		91,352
Depreciation Expense _____	F-5	27,678	8,844		36,522
CIAC Amortization Expense _____	F-8				-
Taxes Other Than Income _____	F-7	2,784	3,093	-	5,877
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		71,699	62,052		133,751
Net Operating Income (Loss)		(9,837)	6,675	-	(3,162)
Other Income:					
Nonutility Income _____					-
Interest Income _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____					-
Interest Expense _____		-	-		-
AFUDC _____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ (9,837)	\$ 6,675	N/A	\$ (3,162)

COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
ASSETS:			
Utility Plant In Service (101 - 105) _____	F-5, W-1, S-1	\$ 1,281,933	\$ 1,213,030
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(775,099)	(738,578)
Net Utility Plant _____		506,834	474,452
Cash _____			
Customer Accounts Receivable (141) _____			
Other Assets (Specify):			
Total Assets _____		\$ 506,834	\$ 474,452
LIABILITIES AND CAPITAL:			
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	100,122	103,284
Total Capital _____		100,122	103,284
Long Term Debt (224) _____	F-6		
Accounts Payable (231) (Associated Company) _____		1,220	1,120
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____		5,877	5,294
Other Liabilities (Specify):			
Miscellaneous Current Accrued Liabilities		399,615	364,754
Rounding		-	
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8		
Total Liabilities and Capital _____		\$ 506,834	\$ 474,452

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 835,596	\$ 446,337	N/A	\$ 1,281,933
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-
Total Utility Plant _____	\$ 835,596	\$ 446,337	N/A	\$ 1,281,933

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 421,248	\$ 317,330	N/A	\$ 738,578
Add Credits During Year:				
Accruals charged to depreciation account _____	27,678	8,844		36,522
Salvage _____	-	-		-
Other credits (specify) _____	-	-		-
Rounding _____	(1)	-		(1)
Total credits _____	27,677	8,844		36,521
Deduct Debits During Year:				
Book cost of plant retired _____	-	-		-
Cost of removal _____	-	-		-
Other debits (specify) _____				-
_____				-
Total debits _____	-	-		-
Balance End of Year _____	\$ 448,925	\$ 326,174		\$ 775,099

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

YEAR OF REPORT December 31, 2021
--

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 _____	\$ 103,284	N/A
Charges during the year (specify): Current year loss _____	(3,162)	-
Balance end of year _____	\$ 100,122	

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: COL Utility Systems, L.L.C.

YEAR OF REPORT December 31, 2021
--

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 _____	2,784	3,093		5,877
Other (Specify): _____	-			

Total Tax Expense _____	\$ 2,784	\$ 3,093		\$ 5,877

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: COL Utility Systems, L.L.C.

YEAR OF REPORT December 31, 2021
--

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: _____	-	-	
Rounding _____	-	-	
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_____	\$ 10,000	\$ -	\$ -	\$ 10,000
302	Franchises_____	-	-	-	-
303	Land and Land Rights_____	-	-	-	-
304	Structure and Improvements_____	25,112	-	-	25,112
305	Collecting and Impounding Reservoirs_____	-	-	-	-
306	Lake, River and Other Intakes_____	-	-	-	-
307	Wells and Springs_____	82,354	-	-	82,354
308	Infiltration Galleries and Tunnels_____	-	-	-	-
309	Supply Mains_____	381	-	-	381
310	Power Generation Equipment_____	6,316	-	-	6,316
311	Pumping Equipment_____	68,814	-	-	68,814
320	Water Treatment Equipment_____	19,922	-	-	19,922
330	Distribution Reservoirs and Standpipes_____	48,700	68,903	-	117,603
331	Transmission and Distribution Mains_____	167,227	-	-	167,227
333	Services_____	66,523	-	-	66,523
334	Meters and Meter Installations_____	229,182	-	-	229,182
335	Hydrants_____	39,283	-	-	39,283
339	Other Plant and Miscellaneous Equipment_____	-	-	-	-
340	Office Furniture and Equipmen_____	-	-	-	-
341	Transportation Equipment_____	-	-	-	-
342	Stores Equipment_____	-	-	-	-
343	Tools, Shop and Garage Equip_____	-	-	-	-
344	Laboratory Equipment_____	-	-	-	-
345	Power Operated Equipment_____	-	-	-	-
346	Communication Equipment_____	-	-	-	-
347	Miscellaneous Equipment_____	2,879	-	-	2,879
348	Other Tangible Plant_____	-	-	-	-
	Total Water Plant_____	\$ 766,693	\$ 68,903	\$ -	\$ 835,596

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

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

ACCT. NO. (a)	ACCOUNT NAME (b)	Average Service Life in Years (c)	Average Salvage Percent in (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g) (1)	Credits (h)	Accum. Depr. Balance End of year (f-g+h=i) (i)
301	Organization_	40	%	2.50	\$ 2,750	\$ -	\$ 250	\$ 3,000
302	Franchises_	-	%	-	-	-	-	-
304	Structure and Improvements_	32	%	3.13	25,112	-	-	25,112
305	Collecting and Impounding Reservoirs_	-	%	-	-	-	-	-
306	Lake, River and Other Intakes_	-	%	-	-	-	-	-
307	Wells and Springs_	30	%	3.33	76,036	-	2,742	78,778
308	Infiltration Galleries and Tunnels_	-	%	-	-	-	-	-
309	Supply Mains_	32	%	3.13	114	-	12	126
310	Power Generation Equipment_	20	%	5.00	6,316	-	-	6,316
311	Pumping Equipment_	20	%	5.00	37,825	-	3,441	41,266
320	Water Treatment Equipment_	22	%	4.55	12,626	-	905	13,531
330	Distribution Reservoirs and Standpipes_	-	%	2.70	19,634	-	2,245	21,879
331	Transmission and Distribution Mains_	43	%	2.33	110,384	-	3,896	114,280
333	Services_	40	%	2.50	42,619	-	1,663	44,282
334	Meters and Meter Installations_	20	%	5.00	67,291	-	11,459	78,750
335	Hydrants_	45	%	2.22	18,525	-	872	19,397
339	Other Plant and Miscellaneous Equipment_	-	%	-	-	-	-	-
340	Office Furniture and Equipment_	-	%	-	-	-	-	-
341	Transportation Equipment_	-	%	-	-	-	-	-
342	Stores Equipment_	-	%	-	-	-	-	-
343	Tools, Shop and Garage Equipment_	-	%	-	-	-	-	-
344	Laboratory Equipment_	-	%	-	-	-	-	-
345	Power Operated Equipment_	-	%	-	-	-	-	-
346	Communication Equipment_	-	%	-	-	-	-	-
347	Miscellaneous Equipment_	15	%	6.67	2,016	-	192	2,208
348	Other Tangible Plant_	-	%	-	-	-	1	-
	Totals_				\$ 421,248	\$ -	\$ 27,678	\$ 448,925

* This amount should tie to Sheet F-5

Note: (1) Rounding

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 _____	6,078
616	Fuel for Power Production _____	
618	Chemicals _____	2,816
620	Materials and Supplies _____	2,207
630	Contractual Services:	
	Billing _____	
	Operator and Management _____	6,285
	Testing _____	
	Other _____	20,000
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	3,851
	Total Water Operation and Maintenance Expense _____	\$ 41,237 *

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	277	283	283
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	5	5	5
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		1.0			
Other (Specify):					
** D = Displacement C = Compound T = Turbine			Total		
			282	288	288

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

YEAR OF REPORT
 December 31, 2021

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	-	937	-	937	671
February	-	698	-	698	738
March	-	795	-	795	957
April	-	761	-	761	690
May	-	893	-	893	783
June	-	688	-	688	760
July	-	675	-	675	867
August	-	720	-	720	517
September	-	824	-	824	44
October	-	654	-	654	91
November	-	654	-	654	2,447
December	-	741	-	741	949
Total for year	N/A	9,040		9,040	9,514

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: COL Utility Systems, L.L.C.
 SYSTEM NAME: COL Utility Systems, L.L.C.

YEAR OF REPORT
 December 31, 2021

WELLS AND WELL PUMPS
 (If Available)

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1973	1,980		
Types of Well Construction and Casing _____	Black Steel	Black Steel		
Depth of Wells _____	405	705		
Diameters of Wells _____	6 in	6 in		
Pump - GPM _____	200	200		
Motor - HP _____	30	30		
Motor Type * _____	S	turbine		
Yeilds of Wells in GPD _____	288,000	360,000		
Auxillary Power _____	yes	no		
* Submersable, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	Steel	Steel		
Capacity of Tank _____	5000 gal	5000 gal		
Ground of Elevated _____	ground	ground		

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
MOTORS				
Manufacturer _____	None			
Type _____				
Rated Horsepower _____				
PUMPS				
Manufacturer _____	None			
Type _____				
Capacity in GPM _____				
Average Number of Hours Operated Per Day _____				
Auxiliary Power _____				

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

YEAR OF REPORT
December 31, 2021

SOURCE OF SUPPLY

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

Gallons per day of source _____	24,767	-	
Type of source _____	Ground		

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:

Type _____			
Make _____			
Permitted Capacity (GPD)	144,000	180,000	
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 _____	Stenner	Pulsatron	
Ozone _____	Aqua Mag	Aqua Mag	
Other _____			
Auxiliary Power _____	70 kW		

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

YEAR OF REPORT
December 31, 2021

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	<u>288</u>
2.	Maximum number of ERC's * which can be served	<u>288</u>
3.	Present system connection capacity (in ERC's *) using existing lines	<u>288</u>
4.	Future connection capacity (in ERC's *) upon service area buildout	<u>288</u>
5.	Estimated annual increase in ERC's*	
6.	Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>No</u>
7.	Attach a description of the fire fighting facilities:	<u>None</u>
8.	Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
9.	When did the company last file a capacity analysis report with the DEP?	<u>10/24/2008</u>
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 #	<u>3350172</u>
12.	Water Management District Consumptive Use Permit #	<u>N/A</u>
	a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
	b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

* 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 available 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 _____	\$ 10,000	\$ -	\$ -	\$ 10,000
352	Franchises _____	-	-	-	-
353	Land and Land Rights _____	-	-	-	-
354	Structure and Improvements _____	33,793	-	-	33,793
355	Power Generation Equipment _____	-	-	-	-
360	Collection Sewers - Force _____	14,302	-	-	14,302
361	Collection Sewers - Gravity _____	171,116	-	-	171,116
362	Special Collecting Structures _____	-	-	-	-
363	Services to Customers _____	47,459	-	-	47,459
364	Flow Measuring Devices _____	-	-	-	-
365	Flow Measuring Installations _____	-	-	-	-
370	Receiving Wells _____	74,287	-	-	74,287
371	Pumping Equipment _____	1,480	-	-	1,480
380	Treatment and Disposal Equipment _____	75,379	-	-	75,379
381	Plant Sewers _____	11,054	-	-	11,054
382	Outfall Sewer Lines _____	-	-	-	-
389	Other Plant and Miscellaneous Equipment _____	7,467	-	-	7,467
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 _____	-	-	-	-
	Total Sewer Plant _____	\$ 446,337	\$ -	\$ -	\$ 446,337

* This amount should tie to Sheet F-5

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 %	2,750	-	250	3,000
352	Franchises	-	%		-	-	-	-
354	Structure and Improvements	27	%	3.70 %	33,793	-	-	33,793
355	Power Generation Equipment	-	%		-	-	-	-
360	Collection Sewers - Force	-	%		8,336	-	476	8,812
361	Collection Sewers - Gravity	40	%	2.50 %	102,490	-	3,799	106,289
362	Special Collecting Structures (Lift Stations)	-	%		-	-	-	-
363	Services to Customers	35	%	2.90 %	35,273	-	1,248	36,521
364	Flow Measuring Devices	5	%	20.00 %	-	-	-	-
365	Flow Measuring Installations	-	%		-	-	-	-
370	Receiving Wells (Lift Stations)	-	%		43,301	-	2,474	45,775
371	Pumping Equipment	40	%	2.50 %	842	-	99	941
380	Treatment and Disposal Equipment	15	%	6.70 %	75,379	-	-	75,379
381	Plant Sewers	-	%		11,054	-	-	11,054
382	Outfall Sewer Lines	-	%		-	-	-	-
389	Other Plant and Miscellaneous Equipment	15	%	6.70 %	4,112	-	498	4,610
390	Office Furniture and Equipment	10	%	10.00 %	-	-	-	-
391	Transportation Equipment	5	%	20.00 %	-	-	-	-
392	Stores Equipment	-	%		-	-	-	-
393	Tools, Shop and Garage Equipment	10	%	10.00 %	-	-	-	-
394	Laboratory Equipment	-	%		-	-	-	-
395	Power Operated Equipment	-	%		-	-	-	-
396	Communication Equipment	-	%		-	-	-	-
397	Miscellaneous Equipment	-	%		-	-	-	-
398	Other Tangible Plant	5	%	20.00 %	-	-	-	-
	Totals				317,330	-	8,844	326,174

* This amount should tie to Sheet F-5

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 _____	6,465
715	Purchased Power _____	4,290
716	Fule for Power Production _____	
718	Chemicals _____	4,424
720	Materials and Supplies _____	2,760
730	Contractual Services:	
	Operator and Management _____	6,285
	Testing _____	2,042
	Other _____	20,000
740	Rents _____	
750	Transportation Expense _____	
755	Insurance Expense _____	
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
770	Bad Debt Expense _____	
775	Miscellaneous Expenses _____	3,849
	Total Wastewater Operation and Maintenance Expense _____	\$ 50,115 *

* 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	277	283	283
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	5	5	5
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		1.0			
Other (Specify):					
Total			282	288	288

** 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: COL Utility Systems, L.L.C.

YEAR OF REPORT December 31, 2021
--

TREATMENT PLANT

Manufacturer_____	_____	_____	_____
Type_____	Extended Aeration	_____	_____
"Steel" or "Concrete"_____	Concrete	_____	_____
Total Capacity_____	.035 MGD	_____	_____
Average Daily Flow_____	.33 MGD	_____	_____
Effluent Disposal_____	Rapid Infiltration Basin	_____	_____
Total Gallons of Wastewater Treated_____	8,013,000	_____	_____

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_____	510,000	None	510,000
February_____	509,000	_____	509,000
March_____	514,000	_____	514,000
April_____	713,000	_____	713,000
May_____	682,000	_____	682,000
June_____	619,000	_____	619,000
July_____	946,000	_____	946,000
August_____	686,000	_____	686,000
September_____	612,000	_____	612,000
October_____	689,000	_____	689,000
November_____	738,000	_____	738,000
December_____	795,000	_____	795,000
Total for year_____	8,013,000	_____	8,013,000

If Wastewater Treatment is purchased, indicate the vendor:

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

YEAR OF REPORT
December 31, 2021

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.	288
2. Maximum number of ERC's * which can be served.	288
3. Present system connection capacity (in ERC's *) using existing lines.	288
4. Future system connection capacity (in ERC's *) upon service area buildout.	288
5. Estimated annual increase in ERC's * .	_____
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, 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?	unknown
_____	N/A
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 the DEP?	N/A
10. When did the company last file a capacity analysis report with the DEP?	9/24/2019
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?	N/A
c. When will co _____	N/A
d. Attach plans for funding the required upgrading.	N/A
e. Is this system under any Consent Order of the DEP?	N/A
11. Department of Environmental Protection ID #	FLA010573
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)	

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

YEAR OF REPORT
December 31, 2021

CERTIFICATION OF ANNUAL REPORT

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

- | | | |
|--------------|-----------|--|
| YES
(X) | 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
(X) | NO
() | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
(X) | 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
(X) | 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.
(X)	(X)	(X)	(X)



 (signature of chief executive officer of the utility) *

1.	2.	3.	4.
()	()	()	()

 (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
Water Operations
Class C**

Company:

COL Utility Systems, LLC

For the Year Ended December 31, 2021

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 61,862	\$ 61,862	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
Total Water Operating Revenue	\$ 61,862	\$ 61,862	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	\$ -	\$ -	-
Net Water Operating Revenues	\$ 61,862	\$ 61,862	\$ -

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
Sewer Operations
Class C**

Company:

COL Utility Systems, LLC

For the Year Ended December 31, 2021

(a)	(b)	(c)	(d)
Accounts	Gross Sewer Revenues per Sch. F-3	Gross Sewer Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 68,727	\$ 68,727	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
Total Sewer Operating Revenue	\$ 68,727	\$ 68,727	\$ -
LESS: Expense for Purchased Sewer from FPSC-Regulated Utility	\$ -	\$ -	-
Net Sewer Operating Revenues	\$ 68,727	\$ 68,727	\$ -

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).