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WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

WS946-16-AR

COL Utility Systems, L.L.C.

EXACT LEGAL NAME OF RESPONDENT

655W / 559S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2017 MAY 30 10 07: 58
DIVISION OF
ACCOUNTING & FINANCE

FOR THE

YEAR ENDED DECEMBER 31, 2016

GENERAL INSTRUCTIONS

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

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

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

GENERAL DEFINITIONS

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

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

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

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

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

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

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

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)- (Rule 25-30.515 (8), Florida Administrative Code)
(a) 350 gallons per day
(b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
(c) The number of gallons which has been approved by the DEP for a single family residential unit.

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

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

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

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

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

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FINANCIAL SECTION

REPORT OF

COL Utility Systems, L.L.C.

(Exact name of utility)

13330 Sea Breeze Lane Grand Island, FL 32738		Lake
Mailing Address	Street Address	County

Telephone Number _____ Date Utility First Organized Approx 1973

Fax Number _____ E-mail Address katherine_jaronczyk@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: Katherine Jaronczyk	Manager of Accounting	Two North Riverside Plaza Chicago, IL 60606	
Person who prepared this report: CJN&W CPAs	CPAs	2560 Gulf-to-Bay Blvd. Ste 200 Clearwater, FL 33625	
Officers and Managers: Eric Zimmerman	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 _____		\$ 50,118	\$ 60,130		\$ 110,248
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		50,118	60,130	N/A	110,248
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	52,668	54,166		106,834
Depreciation Expense _____	F-5	22,456	13,035		35,491
CIAC Amortization Expense _____	F-8				-
Taxes Other Than Income _____	F-7	2,255	2,706	-	4,961
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		77,379	69,907		147,286
Net Operating Income (Loss)		(27,261)	(9,777)	-	(37,038)
Other Income:					
Nonutility Income _____					-
Interest Income _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____					-
Interest Expense _____		-	-		-
AFUDC _____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ (27,261)	\$ (9,777)	N/A	\$ (37,038)

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 651,787	\$ 446,337	N/A	\$ 1,098,124
Construction Work In Progress (105) _____				-
Other (Specify) _____				-
_____	-	-		-
_____				-
Total Utility Plant _____	\$ 651,787	\$ 446,337	N/A	\$ 1,098,124

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 307,080	\$ 255,608	N/A	\$ 562,688
Add Credits During Year:				
Accruals charged to depreciation account _____	22,456	13,035		35,491
Salvage _____	-	-		-
Other credits (specify) _____	-	-		-
_____	-	-		-
Total credits _____	22,456	13,035		35,491
Deduct Debits During Year:				
Book cost of plant retired _____	-	-		-
Cost of removal _____	-	-		-
Other debits (specify) _____				-
_____				-
Total debits _____	-	-		-
Balance End of Year _____	\$ 329,536	\$ 268,643		\$ 598,179

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

YEAR OF REPORT
December 31, 2016

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 _____	\$ 287,714	N/A
Charges during the year (specify):		
Current year loss _____	(37,038)	-
Rounding _____	-	

Balance end of year _____	\$ 250,676	

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, 2016
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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 _____	17,903	-	-	17,903
331	Transmission and Distribution Mains _____	167,227	-	-	167,227
333	Services _____	66,523	-	-	66,523
334	Meters and Meter Installations _____	143,443	1,630	-	145,073
335	Hydrants _____	39,283	-	-	39,283
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 _____	2,879	-	-	2,879
348	Other Tangible Plant _____	-	-	-	-
	Total Water Plant _____	\$ 650,157	\$ 1,630	\$ -	\$ 651,787

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

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

ACCT. NO. (a)	ACCOUNT NAME (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g) (1)	Credits (h)	Accum. Depr. Balance End of year (f-g+h=i) (l)
301	Organization	40	- %	2.50 %	\$ 1,500	\$ -	\$ 250	\$ 1,750
302	Franchises	-	- %	- %	-	-	-	-
304	Structure and Improvements	32	- %	3.13 %	22,180	-	786	22,966
305	Collecting and Impounding Reservoirs	-	- %	- %	-	-	-	-
306	Lake, River and Other Intakes	-	- %	- %	-	-	-	-
307	Wells and Springs	30	- %	3.33 %	62,326	-	2,742	65,068
308	Infiltration Galleries and Tunnels	-	- %	- %	-	-	-	-
309	Supply Mains	32	- %	3.13 %	54	-	12	66
310	Power Generation Equipment	20	- %	5.00 %	6,316	-	-	6,316
311	Pumping Equipment	20	- %	5.00 %	20,620	-	3,441	24,061
320	Water Treatment Equipment	22	- %	4.55 %	8,096	-	906	9,002
330	Distribution Reservoirs and Standpipes	-	- %	- %	-	-	-	-
		37	- %	2.70 %	16,600	-	483	17,083
331	Transmission and Distribution Mains	43	- %	2.33 %	90,904	-	3,896	94,800
333	Services	40	- %	2.50 %	34,304	-	1,663	35,967
334	Meters and Meter Installations	20	- %	5.00 %	28,959	-	7,213	36,172
335	Hydrants	45	- %	2.22 %	14,165	-	872	15,037
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 %	1,056	-	192	1,248
348	Other Tangible Plant	-	- %	- %	-	-	-	-
	Totals				\$ 307,080		\$ 22,456	\$ 329,536

* 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 _____	4,008
616	Fuel for Power Production _____	
618	Chemicals _____	3,622
620	Materials and Supplies _____	5,706
630	Contractual Services:	
	Billing _____	
	Operator and Management _____	6,232
	Testing _____	1,929
	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 _____	11,171
	Total Water Operation and Maintenance Expense _____	\$ 52,668 *

* 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	240	248	248
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	7	7	7
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		
			247	255	255

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

YEAR OF REPORT
 December 31, 2016

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	-	1,002	-	1,002	580
February	-	880	-	880	687
March	-	1,017	-	1,017	587
April	-	995	-	995	546
May	-	1,107	-	1,107	356
June	-	1,072	-	1,072	916
July	-	1,248	-	1,248	1,173
August	-	1,158	-	1,158	1,709
September	-	1,005	-	1,005	985
October	-	1,062	-	1,062	480
November	-	1,173	-	1,173	659
December	-	1,106	-	1,106	486
Total for year	N/A	12,825		12,825	9,164

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
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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	250		
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)
<u>MOTORS</u>				
Manufacturer _____	None			
Type _____				
Rated Horsepower _____				
<u>PUMPS</u>				
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, 2016

SOURCE OF SUPPLY

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

Gallons per day of source _____	35,137	-	
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 _____	Hypochlorination	Hypochlorination	
Ozone _____			
Other _____			
Auxiliary Power _____			

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

YEAR OF REPORT
 December 31, 2016

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 255
2. Maximum number of ERC's * which can be served 255
3. Present system connection capacity (in ERC's *) using existing lines 255
4. Future connection capacity (in ERC's *) upon service area buildout 255
5. Estimated annual increase in ERC's* _____
6. Is the utility required to have fire flow capacity? No
 If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities None
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
None
9. When did the company last file a capacity analysis report with the DEP? 1980
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 # 3350172
12. Water Management District Consumptive Use Permit # 91079
 - a. Is the system in compliance with the requirements of the CUP? Yes
 - b. If not, what are the utility's plans to gain compliance? N/A

* An ERC is determined based on one of the following methods:
 (a) if actual flow data are available from the preceding 12 months:
 Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
 (b) If no historical flow data 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 %	1,500	-	250	1,750
352	Franchises_____	-	- %	%	-	-	-	-
354	Structure and Improvements_____	27	- %	3.70 %	33,793	-	-	33,793
355	Power Generation Equipment_____	-	- %	%	-	-	-	-
360	Collection Sewers - Force_____	-	- %	%	5,956	-	476	6,432
361	Collection Sewers - Gravity_____	40	- %	2.50 %	83,495	-	3,799	87,294
362	Special Collecting							
	Structures (Lift Stations)_____	-	- %	%	-	-	-	-
363	Services to Customers_____	35	- %	2.90 %	29,033	-	1,248	30,281
364	Flow Measuring Devices_____	5	- %	20.00 %	-	-	-	-
365	Flow Measuring Installations_____	-	- %	%	-	-	-	-
370	Receiving Wells (Lift Stations)_____	-	- %	%	30,931	-	2,474	33,405
371	Pumping Equipment_____	40	- %	2.50 %	347	-	99	446
380	Treatment and Disposal Equipment_____	15	- %	6.70 %	57,877	-	4,191	62,068
381	Plant Sewers_____	-	- %	%	11,054	-	-	11,054
382	Outfall Sewer Lines_____	-	- %	%	-	-	-	-
389	Other Plant and Miscellaneous							
	Equipment_____	15	- %	6.70 %	1,622	-	498	2,120
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_____				255,608	-	13,035	268,643

* This amount should tie to Sheet F-5

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

YEAR OF REPORT
December 31, 2016

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	
715	Purchased Power	7,526
716	Fule for Power Production	3,806
718	Chemicals	
720	Materials and Supplies	2,640
730	Contractual Services:	
	Operator and Management	6,232
	Testing	875
	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	11,171
	Total Wastewater Operation and Maintenance Expense	\$ 54,166 *

* 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	240	248	248
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	7	7	7
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			247	255	255

** 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, 2016

TREATMENT PLANT

Manufacturer _____	_____	_____	_____
Type _____	_____	_____	_____
"Steel" or "Concrete" _____	_____	_____	_____
Total Capacity _____	_____	_____	_____
Average Daily Flow _____	_____	_____	_____
Effluent Disposal _____	_____	_____	_____
Total Gallons of Wastewater Treated _____	_____	_____	_____

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 _____	580,000	None	580,000
February _____	687,000	_____	687,000
March _____	587,000	_____	587,000
April _____	546,000	_____	546,000
May _____	356,000	_____	356,000
June _____	916,000	_____	916,000
July _____	1,173,000	_____	1,173,000
August _____	1,709,000	_____	1,709,000
September _____	985,000	_____	985,000
October _____	480,000	_____	480,000
November _____	659,000	_____	659,000
December _____	486,000	_____	486,000
Total for year _____	9,164,000	_____	9,164,000


If Wastewater Treatment is purchased, indicate the vendor:

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, 2016

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 50,118	\$ 50,118	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other			
Total Water Operating Revenue	\$ 50,118	\$ 50,118	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	\$ -	\$ -	-
Net Water Operating Revenues	\$ 50,118	\$ 50,118	\$ -

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, 2016

(a)	(b)	(c)	(d)
Accounts	Gross Sewer Revenues per Sch. F-3	Gross Sewer Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 60,130	\$ 60,130	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
Total Sewer Operating Revenue	\$ 60,130	\$ 60,130	\$ -
LESS: Expense for Purchased Sewer from FPSC-Regulated Utility	\$ -	\$ -	-
Net Sewer Operating Revenues	\$ 60,130	\$ 60,130	\$ -

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).