

# CLASS "C"

## WATER and/or WASTEWATER UTILITIES

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

# ANNUAL REPORT

**WS946-23-AR**

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

EXACT LEGAL NAME OF RESPONDENT

**655W / 559S**

Certificate Number(s)

*Submitted To The*

## STATE OF FLORIDA



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DIVISION OF  
ACCOUNTS & FINANCE  
FLORIDA PUBLIC SERVICE  
COMMISSION

## PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2023

## 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)

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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: Melissa\_Cornelio@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: Kyle Eaton	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

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

YEAR OF REPORT  
December 31, 2023

**INCOME STATEMENT**

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential _____		\$ 60,727	\$ 68,359		\$ 129,086
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		60,727	68,359	N/A	129,086
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	50,977	82,280		133,257
Depreciation Expense _____	F-5	26,700	8,844		35,544
CIAC Amortization Expense _____	F-8				-
Taxes Other Than Income _____	F-7	2,733	3,076	-	5,809
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		80,410	94,200		174,610
Net Operating Income (Loss)		(19,683)	(25,841)	-	(45,524)
Other Income:					
Nonutility Income _____					-
Interest Income _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____					-
Interest Expense _____		-	-		-
AFUDC _____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ (19,683)	\$ (25,841)	N/A	\$ (45,524)





**GROSS UTILITY PLANT**

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

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

<b>Account 108</b>	<b>Water</b>	<b>Wastewater</b>	<b>Other Than Reporting Systems</b>	<b>Total</b>
Balance First Of Year _____	\$ 477,532	\$ 335,018	N/A	\$ 812,550
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	26,700	8,844		35,544
Salvage _____	-	-		-
Other credits (specify) _____	-	-		-
Rounding _____	2	-		2
<b>Total credits</b> _____	<b>26,702</b>	<b>8,844</b>		<b>35,546</b>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	-	-		-
Cost of removal _____	-	-		-
Other debits (specify) _____				-
<b>Total debits</b> _____	<b>-</b>	<b>-</b>		<b>-</b>
<b>Balance End of Year</b> _____	<b>\$ 504,234</b>	<b>\$ 343,862</b>		<b>\$ 848,096</b>

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

<b>YEAR OF REPORT</b> December 31, 2023
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**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 _____	\$ 69,669	N/A
Charges during the year (specify): Current year loss _____	(45,524)	-
Balance end of year _____	\$ 24,145	

**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, 2023

**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 _____	2,733	3,076		5,809
Other (Specify): _____	-			
Total Tax Expense _____	\$ 2,733	\$ 3,076		\$ 5,809

**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.

<b>YEAR OF REPORT</b> December 31, 2023
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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 _____	117,603	-	-	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 _____	\$ 835,596	\$ -	\$ -	\$ 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 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) (i)
301	Organization	40	-	2.50	\$ 3,250	\$ -	\$ 250	\$ 3,500
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	81,520	-	834	82,354
308	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-
309	Supply Mains	32	-	3.13	138	-	12	150
310	Power Generation Equipment	20	-	5.00	6,316	-	-	6,316
311	Pumping Equipment	20	-	5.00	44,707	-	3,441	48,148
320	Water Treatment Equipment	22	-	4.55	14,436	-	908	15,344
330	Distribution Reservoirs and Standpipes	-	-	2.70	25,054	-	3,175	28,229
331	Transmission and Distribution Mains	43	-	2.33	118,176	-	3,896	122,072
333	Services	40	-	2.50	45,945	-	1,663	47,608
334	Meters and Meter Installations	20	-	5.00	90,209	-	11,459	101,668
335	Hydrants	45	-	2.22	20,269	-	872	21,141
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	2,400	-	192	2,592
348	Other Tangible Plant	-	-	-	-	-	(2)	-
	Totals				\$ 477,532	\$ -	\$ 26,700	\$ 504,234

\* 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 _____	6,641
616	Fuel for Power Production _____	
618	Chemicals _____	7,920
620	Materials and Supplies _____	1,125
630	Contractual Services:	
	Billing _____	
	Operator and Management _____	10,119
	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 _____	5,172
	Total Water Operation and Maintenance Expense _____	\$ 50,977 *

\* 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)	
<b>Residential Service</b>					
5/8"	D	1.0	284	282	282
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
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			<b>Total</b>		
			289	287	287



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

YEAR OF REPORT  
 December 31, 2023

**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	-	664	-	664	734
February	-	507	-	507	676
March	-	702	-	702	766
April	-	775	-	775	684
May	-	769	-	769	794
June	-	681	-	681	754
July	-	858	-	858	796
August	-	1,014	-	1,014	472
September	-	1,022	-	1,022	3
October	-	1,007	-	1,007	19
November	-	744	-	744	2,698
December	-	742	-	742	1,073
Total for year	N/A	9,485		9,485	9,469

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, 2023

**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 _____	5640 gal	5000 gal		
Ground of Elevated _____	ground	ground		

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b><u>MOTORS</u></b>				
Manufacturer _____	None			
Type _____				
Rated Horsepower _____				
<b><u>PUMPS</u></b>				
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, 2023

**SOURCE OF SUPPLY**

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

Gallons per day of source _____	25,986	-	
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, 2023**

**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>287</u>
2.	Maximum number of ERC's * which can be served	<u>287</u>
3.	Present system connection capacity (in ERC's *) using existing lines	<u>287</u>
4.	Future connection capacity (in ERC's *) upon service area buildout	<u>287</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 facilitie:	<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**

<b>Acct. No. (a)</b>	<b>Account Name (b)</b>	<b>Previous Year (c)</b>	<b>Additions (d)</b>	<b>Retirements (e)</b>	<b>Current Year (f)</b>
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 _____	-	-	-	-
	<b>Total Sewer Plant _____</b>	<b>\$ 446,337</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 446,337</b>

\* 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 %	3,250	-	250	3,500
352	Franchises	-	-	%	-	-	-	-
354	Structure and Improvements	27	-	3.70 %	33,793	-	-	33,793
355	Power Generation Equipment	-	-	%	-	-	-	-
360	Collection Sewers - Force	-	-	%	9,288	-	476	9,764
361	Collection Sewers - Gravity	40	-	2.50 %	110,088	-	3,799	113,887
362	Special Collecting Structures (Lift Stations)	-	-	%	-	-	-	-
363	Services to Customers	35	-	2.90 %	37,769	-	1,248	39,017
364	Flow Measuring Devices	5	-	20.00 %	-	-	-	-
365	Flow Measuring Installations	-	-	%	-	-	-	-
370	Receiving Wells (Lift Stations)	-	-	%	48,249	-	2,474	50,723
371	Pumping Equipment	40	-	2.50 %	1,040	-	99	1,139
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 %	5,108	-	498	5,606
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				335,018		8,844	343,862

\* 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 _____	18,999
715	Purchased Power _____	5,982
716	Fule for Power Production _____	
718	Chemicals _____	520
720	Materials and Supplies _____	18,612
730	Contractual Services:	
	Operator and Management _____	10,119
	Testing _____	2,944
	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 _____	5,104
	Total Wastewater Operation and Maintenance Expense _____	\$ 82,280 *

\* 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	284	282	282
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			289	287	287

\*\* 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.

<b>YEAR OF REPORT</b> December 31, 2023
--

**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 _____	8,840,000	_____	_____

**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 _____	766,000	None	766,000
February _____	699,000	_____	699,000
March _____	873,000	_____	873,000
April _____	756,000	_____	756,000
May _____	649,000	_____	649,000
June _____	676,000	_____	676,000
July _____	706,000	_____	706,000
August _____	808,000	_____	808,000
September _____	682,000	_____	682,000
October _____	778,000	_____	778,000
November _____	707,000	_____	707,000
December _____	740,000	_____	740,000
Total for year _____	8,840,000	_____	8,840,000

If Wastewater Treatment is purchased, indicate the vendor:

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

**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.	287
2. Maximum number of ERC's * which can be served.	287
3. Present system connection capacity (in ERC's *) using existing lines.	287
4. Future system connection capacity (in ERC's *) upon service area buildout.	287
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: $ERC = ( \text{ Total SFR gallons sold (Omit 000) } / 365 \text{ days} / 280 \text{ gallons per day} )$	

# CERTIFICATION OF ANNUAL REPORT

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

- |              |           |  |
|--------------|-----------|--|
| YES<br>( X ) | NO<br>( ) | 1. The utility is in substantial compliance with the Uniform System Of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.  |
| YES<br>( X ) | NO<br>( ) | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.  |
| YES<br>( X ) | NO<br>( ) | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

ITEMS CERTIFIED			
1.	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, 2023**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 60,727	\$ 60,727	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
<b>Total Water Operating Revenue</b>	<b>\$ 60,727</b>	<b>\$ 60,727</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Net Water Operating Revenues</b>	<b>\$ 60,727</b>	<b>\$ 60,727</b>	<b>\$ -</b>

Explanations:

Instructions:

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

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Sewer Operations  
Class C**

**Company:**

COL Utility Systems, LLC

**For the Year Ended December 31, 2023**

(a)	(b)	(c)	(d)
Accounts	Gross Sewer Revenues per Sch. F-3	Gross Sewer Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 68,359	\$ 68,359	\$ (0)
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other			
<b>Total Sewer Operating Revenue</b>	<b>\$ 68,359</b>	<b>\$ 68,359</b>	<b>\$ (0)</b>
<b>LESS: Expense for Purchased Sewer from FPSC-Regulated Utility</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Net Sewer Operating Revenues</b>	<b>\$ 68,359</b>	<b>\$ 68,359</b>	<b>\$ (0)</b>

Explanations:

Instructions:

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