

**CLASS "C"**

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**WATER AND/OR WASTEWATER UTILITIES**

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

***ANNUAL REPORT***

OF

Lora McCabe- Accountant for  
COLONY PARK DEVELOPMENT UTILITIES, LLC/MARSHALL KANNER  
Exact Legal Name of Respondent

SU958-15-R

Certificate Number(s)

Submitted To The

***STATE OF FLORIDA***

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FLORIDA PUBLIC SERVICE  
COMMISSION  
2016 MAY 27 AM 5:19  
DIVISION OF  
REGULATORY SERVICES

***PUBLIC SERVICE COMMISSION***

FOR THE

**YEAR ENDED DECEMBER 31, 2015**

# **FINANCIAL SECTION**

UTILITY NAME: Colony Park Development Utilities LLC

YEAR OF REPORT December 31, 2015
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ _____	\$ 47,656	\$ _____	\$ _____
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	_____
Total Gross Revenue_____		\$ _____	\$ 47,656	\$ _____	\$ _____
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ _____	\$ 55,122	\$ _____	\$ _____
Depreciation Expense_____	F-5	_____	1,744	_____	_____
CIAC Amortization Expense_____	F-8	_____	_____	_____	_____
Taxes Other Than Income_____	F-7	_____	2,461	_____	_____
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ _____	59,327	_____	\$ _____
Net Operating Income (Loss)		\$ _____	-11,671	\$ _____	\$ _____
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ _____	-11,671	\$ _____	\$ _____

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 220755	\$ 220755
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	169417	167673
Net Utility Plant -----		\$ 51338	\$ 53082
 Cash -----		19790	10136
Customer Accounts Receivable (141) -----		11881	11881
Other Assets (Specify): -----		4726	4726
Additional Assets -----		112067	112067
-----			
-----			
Total Assets -----		\$ 199802	\$ 191892
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6	100	100
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6	-36710	-25039
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ -36610	\$ -24939
Long Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----			
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			
Shareholder Loan -----		236412	216831
-----			
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8		
Total Liabilities and Capital -----		\$ 199802	\$ 191892

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

UTILITY NAME Colony Park Development Utiliies LLC

YEAR OF REPORT DECEMBER 31, 2015
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**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$ _____	<u>N/A</u> %	%	<u>N/A</u> %
Preferred Stock	_____	_____ %	%	_____ %
Long Term Debt	_____	_____ %	%	_____ %
Customer Deposits	_____	_____ %	%	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	%	_____ %
Deferred Income Taxes	_____	_____ %	%	_____ %
Other (Explain)	_____	_____ %	%	_____ %
Total	\$ _____	<u>100.00</u> %		_____ %

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

**APPROVED AFUDC RATE**

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

**WATER  
OPERATING  
SECTION**

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UTILITY NAME: Colony Park Development Utilities LLC

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

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$ 29950	\$	\$	\$ 29950
352	Franchises				
353	Land and Land Rights	30506			30506
354	Structures and Improvements	30479			30479
355	Power Generation Equipment				
360	Collection Sewers - Force	28128			28128
361	Collection Sewers - Gravity				
362	Special Collecting Structures				
363	Services to Customers	500			500
364	Flow Measuring Devices	3500			3500
365	Flow Measuring Installations				
370	Receiving Wells	13066			13066
371	Pumping Equipment	3536			3536
380	Treatment and Disposal Equipment	27546			27546
381	Plant Sewers	1789			1789
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment				
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 Wastewater Plant</b>	<b>\$ 169000</b>	<b>\$</b>	<b>\$</b>	<b>\$ 169000 *</b>

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

UTILITY NAME: Colony Park Development Utilities LLC

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

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements		%	%	\$ 167673	\$	\$ 1744	\$ 169417
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force		%	%				
361	Collection Sewers - Gravity		%	%				
362	Special Collecting Structures		%	%				
363	Services to Customers		%	%				
364	Flow Measuring Devices		%	%				
365	Flow Measuring Installations		%	%				
370	Receiving Wells		%	%				
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment		%	%				
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment		%	%				
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		%	%				
	Totals				\$ 167673	\$	\$ 1744	\$ 169417 *

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



UTILITY NAME: \_\_\_ Colony Park Development Utilities LLC

YEAR OF REPORT DECEMBER 31, 2015
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**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 _____	36438
716	Fuel for Power Production _____	_____
718	Chemicals _____	3154
720	Materials and Supplies _____	1284
730	Contractual Services:	
	Billing _____	3906
	Professional _____	8700
	Testing _____	870
	Other _____	770
740	Rents _____	_____
750	Transportation Expense _____	_____
755	Insurance Expense _____	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
770	Bad Debt Expense _____	_____
775	Miscellaneous Expenses _____	_____
	Total Wastewater Operation And Maintenance Expense _____	\$ <u>55122</u> *

\* 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 ter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
All meter sizes	D	1.0	300	300	300
<b>General Service</b>					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____	_____
Total			300	300	300

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

UTILITY NAME: \_\_\_\_\_ Colony Park Development Utilities LLC

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

Lift Station Number _____ Make or Type and nameplate data on pump _____ <hr/> Year installed _____ Rated capacity _____ Size _____ Power: Electric _____ Mechanical _____ Nameplate data of motor _____	_____	_____	_____	_____	_____	_____
	INFORMATION NOT AVAILABLE					
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____

**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 _____	_____	_____	_____	_____	_____	_____
	INFORMATION NOT AVAILABLE					
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____

**COLLECTING AND FORCE MAINS**

	Collecting Mains				Force Mains			
	Size (inches) _____	4"	5"	_____	_____	INFORMATION NOT AVAILABLE		
Type of main _____	PVC	PVC	_____	_____	_____	_____	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	111	_____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	111	_____	_____	_____	_____	_____	_____	_____

**MANHOLES**

Size (inches) _____	_____	_____	_____	_____
Type of Manhole _____	STEEL	_____	_____	_____
Number of Manholes:	_____	_____	_____	_____
Beginning of year _____	30	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	30	_____	_____	_____

UTILITY NAME: \_\_\_\_\_ Colony Park Development Utilities LLC

SYSTEM NAME: \_\_\_\_\_ Colony Park Development Utilities LLC

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

Manufacturer _____	Marloff _____		
Type _____	Concrete _____	_____	_____
"Steel" or "Concrete" _____	_____	_____	_____
Total Permitted Capacity _____	0.07	_____	_____
Average Daily Flow _____	.023 HHDF	_____	_____
Method of Effluent Disposal _____	Rapid Infiltration	_____	_____
Permitted Capacity of Disposal _____	0.7	_____	_____
Total Gallons of Wastewater treated _____	7.93	MGD	_____

**MASTER LIFT STATION PUMPS**

Manufacturer _____						
Capacity (GPM's) _____	_____	_____	_____	_____	_____	_____
Motor: _____	_____	_____	_____	_____	_____	_____
Manufacturer _____	_____	_____	_____	_____	_____	_____
Horsepower _____	_____	_____	_____	_____	_____	_____
Power (Electric or Mechanical) _____	_____	_____	_____	_____	_____	_____

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	1.108	_____	1.108
February _____	0.915	_____	0.915
March _____	0.677	_____	0.677
April _____	1.096	_____	1.096
May _____	1.297	_____	1.297
June _____	0.806	_____	0.806
July _____	1.086	_____	1.086
August _____	1.13	_____	1.13
September _____	0.84	_____	0.84
October _____	0.895	_____	0.895
November _____	0.92	_____	0.92
December _____	0.964	_____	0.964
Total for year _____	9.977	_____	9.977

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

N/A

UTILITY NAME: Colony Park Development Utilities LLC

YEAR OF REPORT  
DECEMBER 31, 2015

SYSTEM NAME Colony Park Development Utilities LLC

**GENERAL WASTEWATER SYSTEM INFORMATION**

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

1. Present number of ERCs\* now being served. \_\_\_\_ Approx 300
2. Maximum number of ERCs\* which can be served. . 411
3. Present system connection capacity (in ERCs\*) using existing lines. 84,000
4. Future connection capacity (in ERCs\*) upon service area buildout. 115,080
5. Estimated annual increase in ERCs\*. \_\_\_\_\_ 0.8500
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
\_\_\_\_\_  
NON at this time  
\_\_\_\_\_
7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known. N/A
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? \_\_\_\_\_ Unknown  
If so, when? \_\_\_\_\_
9. Has the utility been required by the DEP or water management district to implement reuse? \_\_\_\_\_ N/A  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_  
\_\_\_\_\_
10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
11. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
12. Department of Environmental Protection ID # \_\_\_\_\_

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

UTILITY NAME: Colony Park Development Utilities LLC

YEAR OF REPORT  
DECEMBER 31, 2015

# CERTIFICATION OF ANNUAL REPORT

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

- |  |                                |    |  |
|--|--------------------------------|----|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 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><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 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><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

### Items Certified

1.  2.  3.  4.  \_\_\_\_\_ \*

(signature of chief executive officer of the utility)

Date: \_\_\_\_\_

1.  2.  3.  4.  \_\_\_\_\_ \*

(signature of chief financial officer of the utility)

Date: \_\_\_\_\_

26-May-16

\* 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.