

CLASS "C"

WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

WS946-18-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

FOR THE

YEAR ENDED DECEMBER 31, 2018

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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: Scott Maupin	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, 2018

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential_-----		\$ 45,270	\$ 58,787		\$ 104,057
Commercial_-----					-
Industrial_-----					-
Multiple Family_-----					-
Guarenteed Revenues_-----					-
Other (Specify)_-----					-
Total Gross Revenue_-----		45,270	58,787	N/A	104,057
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	38,732	50,351		89,083
Depreciation Expense_-----	F-5	22,352	13,035		35,387
CIAC Amortization Expense_-----	F-8				-
Taxes Other Than Income_-----	F-7	2,037	2,645	-	4,682
Income Taxes_-----	F-7	-	-		-
Total Operating Expenses_-----		63,121	66,031		129,152
Net Operating Income (Loss)		(17,851)	(7,244)	-	(25,095)
Other Income:					
Nonutility Income_-----					-
Interest Income		-	-		-
					-
Other Deductions:					
Miscellaneous Nonutility Expenses_-----					-
Interest Expense_-----		-			-
AFUDC		-	-		-
					-
					-
Net Income (Loss)		\$ (17,851)	\$ (7,244)	N/A	\$ (25,095)

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

YEAR OF REPORT
December 31, 2018

COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
ASSETS:			
Utility Plant In Service (101 - 105) _____	F-5, W-1, S-1	\$ 1,098,124	\$ 1,098,124
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(669,097)	(633,711)
Net Utility Plant _____		429,027	464,413
Cash _____			
Customer Accounts Receivable (141) _____			
Other Assets (Specify):			
Total Assets _____		\$ 429,027	\$ 464,413
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	187,842	212,937
Total Capital _____		187,842	212,937
Long Term Debt (224) _____	F-6		
Accounts Payable (231) _ (Associated Company) _____			
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____		4,682	4,708
Other Liabilities (Specify):			
Miscellaneous Current Accrued Liabilities		236,503	246,768
Rounding		-	
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8		
Total Liabilities and Capital _____		\$ 429,027	\$ 464,413

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 _____	\$ 352,033	\$ 281,678	N/A	\$ 633,711
Add Credits During Year:				
Accruals charged to depreciation account _____	22,352	13,035		35,387
Salvage _____	-	-		-
Other credits (specify) _____	-	-		-
_____ (1)		-		(1)
Total credits _____	22,351	13,035		35,386
Deduct Debits During Year:				
Book cost of plant retired _____	-	-		-
Cost of removal _____	-	-		-
Other debits (specify) _____		-		-

Total debits _____	-	-		-
Balance End of Year _____	\$ 374,384	\$ 294,713		\$ 669,097

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

YEAR OF REPORT
December 31, 2018

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 _____	\$ 212,937	N/A
Charges during the year (specify):		
Current year loss _____	(25,095)	-
_____	-	

Balance end of year _____	\$ 187,842	

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, 2018
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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 _____	2,037	2,645		4,682
Other (Specify): _____	-			
Total Tax Expense _____	\$ 2,037	\$ 2,645		\$ 4,682

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, 2018
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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**

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

YEAR OF REPORT December 31, 2018
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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_-----	145,073	-	-	145,073
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_-----	\$ 651,787	\$ -	\$ -	\$ 651,787

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)	(c)	(d)	(e)	(f)	(g) (1)	(h)	(i)
				Average Service Life in Years	Average Salvage Percent	Depr. Rate Applied	Accumulated Depreciation Balance Previous Year	Debits	Credits	Accum. Depr. Balance End of Year (f-g+h=i)
301		Organization		40	-	2.50	\$ 2,000	\$ -	\$ 250	\$ 2,250
302		Franchises		-	-	-	-	-	-	-
304		Structure and Improvements		32	-	3.13	23,752	-	786	24,538
305		Collecting and Impounding		-	-	-	-	-	-	-
306		Lake, River and Other Intakes		-	-	-	-	-	-	-
307		Wells and Springs		30	-	3.33	67,810	-	2,742	70,552
308		Infiltration Galleries and Tunnels		-	-	-	-	-	-	-
309		Supply Mains		32	-	3.13	78	-	12	90
310		Power Generation Equipment		20	-	5.00	6,316	-	-	6,316
311		Pumping Equipment		20	-	5.00	27,502	-	3,441	30,943
320		Water Treatment Equipment		22	-	4.55	9,908	-	906	10,814
330		Distribution Reservoirs and Standpipes		-	-	2.70	17,566	-	337	17,903
331		Transmission and Distribution Mains		43	-	2.33	98,696	-	3,896	102,592
333		Services and Meter Installations		40	-	2.50	37,630	-	1,663	39,293
334		Meters and Meter Installations		20	-	5.00	43,426	-	7,254	50,680
335		Hydrants		45	-	2.22	15,909	-	872	16,781
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	1,440	-	192	1,632
348		Other Tangible Plant		-	-	-	-	-	1	-
Totals							\$ 352,033		\$ 22,352	\$ 374,384

* 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 _____	3,224
616	Fuel for Power Production _____	_____
618	Chemicals _____	408
620	Materials and Supplies _____	586
630	Contractual Services:	
	Billing _____	_____
	Operator and Management _____	9,435
	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 _____	5,079
	Total Water Operation and Maintenance Expense _____	\$ 38,732 *

* 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	256	256	256
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	261	261

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

YEAR OF REPORT
 December 31, 2018

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	-	1,612	-	1,612	483
February	-	1,483	-	1,483	446
March	-	1,555	-	1,555	403
April	-	1,531	-	1,531	425
May	-	1,474	-	1,474	460
June	-	1,292	-	1,292	643
July	-	1,240	-	1,240	316
August	-	1,041	-	1,041	746
September	-	1,032	-	1,032	1,103
October	-	1,444	-	1,444	1,466
November	-	1,105	-	1,105	459
December	-	1,100	-	1,100	537
Total for year	N/A	15,909		15,909	7,487

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, 2018

**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)
<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, 2018

SOURCE OF SUPPLY

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

Gallons per day of source_____	43,586	-	
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, 2018

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	261
2.	Maximum number of ERC's * which can be served	261
3.	Present system connection capacity (in ERC's *) using existing lines	261
4.	Future connection capacity (in ERC's *) upon service area buildout	261
5.	Estimated annual increase in ERC's*	
6.	Is the utility required to have fire flow capacity? If so, how much capacity is required?	No
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?	Oct-08
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.	Account Name	Average Service Life in Years	Average Salvage In Percent	Depr. Rate Applied	Accumulated Depreciation Balance Previous Year	Debits	Credits	Accum. Depr. Balance End of Year (f-g+h=i)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
351	Organization	40	-	2.50%	2,000	-	250	2,250
352	Franchises	-	-	-	-	-	-	-
354	Structure and Improvements	27	-	3.70%	33,793	-	-	33,793
355	Power Generation Equipment	-	-	-	-	-	-	-
360	Collection Sewers - Force	-	-	-	6,908	-	476	7,384
361	Collection Sewers - Gravity	40	-	2.50%	91,093	-	3,799	94,892
362	Special Collecting	-	-	-	-	-	-	-
363	Structures (Lift Stations)	-	-	-	-	-	-	-
364	Services to Customers	35	-	2.90%	31,529	-	1,248	32,777
365	Flow Measuring Installations	5	-	20.00%	-	-	-	-
370	Receiving Wells (Lift Stations)	-	-	-	-	-	-	-
371	Pumping Equipment	40	-	2.50%	545	-	99	644
380	Treatment and Disposal Equipment	15	-	6.70%	66,269	-	4,191	70,460
381	Plant Sewers	-	-	-	11,054	-	-	11,054
382	Outfall Sewer Lines	-	-	-	-	-	-	-
389	Other Plant and Miscellaneous Equipment	15	-	6.70%	2,618	-	498	3,116
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					281,678		13,035	294,713

* This amount should tie to Sheet F-5

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

YEAR OF REPORT
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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 _____	6,524
715	Purchased Power _____	4,114
716	Fule for Power Production _____	
718	Chemicals _____	826
720	Materials and Supplies _____	4,372
730	Contractual Services:	
	Operator and Management _____	9,435
	Testing _____	
	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 _____	5,080
	Total Wastewater Operation and Maintenance Expense _____	\$ 50,351 *

* 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	256	256	256
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			261	261	261

** 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, 2018
--

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_____	6,883,000	_____	_____

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_____	645,000	None	645,000
February_____	567,000	_____	567,000
March_____	673,000	_____	673,000
April_____	687,000	_____	687,000
May_____	518,000	_____	518,000
June_____	450,000	_____	450,000
July_____	530,000	_____	530,000
August_____	522,000	_____	522,000
September_____	483,000	_____	483,000
October_____	555,000	_____	555,000
November_____	588,000	_____	588,000
December_____	665,000	_____	665,000
Total for year_____	6,883,000	_____	6,883,000

If Wastewater Treatment is purchased, indicate the vendor:

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. 261

2. Maximum number of ERC's * which can be served. 261

3. Present system connection capacity (in ERC's *) using existing lines. 261

4. Future system connection capacity (in ERC's *) upon service area buildout. 261

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? Oct-08

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 completion occur? 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:

$$ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

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

YEAR OF REPORT
December 31, 2018

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, 2018

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 45,270	\$ 45,270	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
Total Water Operating Revenue	\$ 45,270	\$ 45,270	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	\$ -	\$ -	-
Net Water Operating Revenues	\$ 45,270	\$ 45,270	\$ -

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, 2018

(a)	(b)	(c)	(d)
Accounts	Gross Sewer Revenues per Sch. F-3	Gross Sewer Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 58,787	\$ 58,787	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
Total Sewer Operating Revenue	\$ 58,787	\$ 58,787	\$ -
LESS: Expense for Purchased Sewer from FPSC-Regulated Utility	\$ -	\$ -	-
Net Sewer Operating Reveunes	\$ 58,787	\$ 58,787	\$ -

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).