

CLASS "C"

WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

WS946-19-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, 2019

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DIVISION OF
ACCOUNTS & FINANCE

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 Patricia_Dergo@equitylifestyle.com

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

Check the business entity of the utility as filed with the Internal Revenue Service:
 Individual Sub Chapter S Corporation 1120 Corporation Partnership

Location where books and records are located: Two North Riverside Plaza
Chicago, Il 60606

Names of subdivisions where service is provided: Grand Island Resort

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Patricia Dergo	Manager of Accounting	Two North Riverside Plaza Chicago, IL 60606	
Person who prepared this report: CJN&W CPAs	CPAs	2560 Gulf-to-Bay Blvd. Ste 200 Clearwater, FL 33625	
Officers and Managers: Everett Buttler	Regional Vice President	5100 W. Lemon Street, Ste. 109 Tampa, FL 33609	None

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership In Utility	Principle Business Address	Salary Charged Utility
COL Utility Systems, L.L.C.	100%	same as above	None

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential _____		\$ 49,513	\$ 61,687		\$ 111,200
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		49,513	61,687	N/A	111,200
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	52,266	64,141		116,407
Depreciation Expense _____	F-5	22,219	13,035		35,254
CIAC Amortization Expense _____	F-8				-
Taxes Other Than Income _____	F-7	2,228	2,776	-	5,004
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		76,713	79,952		156,665
Net Operating Income (Loss)		(27,200)	(18,265)	-	(45,465)
Other Income:					
Nonutility Income _____					-
Interest Income _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____					-
Interest Expense _____		-			-
AFUDC _____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ (27,200)	\$ (18,265)	N/A	\$ (45,465)

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 682,584	\$ 446,337	N/A	\$ 1,128,921
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-
Total Utility Plant _____	\$ 682,584	\$ 446,337	N/A	\$ 1,128,921

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 374,384	\$ 294,713	N/A	\$ 669,097
Add Credits During Year:				
Accruals charged to depreciation account _____	22,219	13,035		35,254
Salvage _____	-	-		-
Other credits (specify) _____	-	-		-
_____ (1)				(1)
Total credits _____	22,218	13,035		35,253
Deduct Debits During Year:				
Book cost of plant retired _____	-	-		-
Cost of removal _____	-	-		-
Other debits (specify) _____				-
_____				-
Total debits _____	-	-		-
Balance End of Year _____	\$ 396,602	\$ 307,748		\$ 704,350

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

YEAR OF REPORT December 31, 2019
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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 _____	\$ 187,842	N/A
Charges during the year (specify):		
Current year loss _____	(45,465)	-
_____	-	_____
_____	_____	_____
Balance end of year _____	\$ 142,377	_____

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, 2019
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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	2,228	2,776		5,004
Other (Specify):	-			
Total Tax Expense	\$ 2,228	\$ 2,776		\$ 5,004

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, 2019
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CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	TOTAL (d)
1. Balance first of year _____	N/A	N/A	\$ -
2. Add credits during year: _____	-	-	
3. Total _____	-		-
4. Deduct charges during year _____	-		-
5. Balance end of year _____			-
6. Less Accumulated Amortization _____			-
7. Net CIAC _____			

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
_____			\$ -	\$ -

Sub-total _____			NONE	NONE
Report below all capacity charges, main extension charges and customer connections charges received during the year.				
Description of Charge	Number of Connections	Charge per Connection		
None				

Total Credits During Year (Must agree with line # 2 above) _____			\$ -	\$ -

ACCUMULATED AMORTIZATION OF CIAC

	Water	Wastewater	Total
Balance First of Year _____	N/A	N/A	\$ -
Add Debits During Year: _____	-	-	
Rounding _____	-	-	
Deduct Credits During Year: _____	-	-	
Balance End of Year (Must agree with line #6 above) _____	\$ -	\$ -	

**WATER
OPERATION
SECTION**

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization_____	\$ 10,000	\$ -	\$ -	\$ 10,000
302	Franchises_____	-	-	-	-
303	Land and Land Rights_____	-	-	-	-
304	Structure and Improvements_____	25,112	-	-	25,112
305	Collecting and Impounding Reservoirs_____	-	-	-	-
306	Lake, River and Other Intakes_____	-	-	-	-
307	Wells and Springs_____	82,354	-	-	82,354
308	Infiltration Galleries and Tunnels_____	-	-	-	-
309	Supply Mains_____	381	-	-	381
310	Power Generation Equipment_____	6,316	-	-	6,316
311	Pumping Equipment_____	68,814	-	-	68,814
320	Water Treatment Equipment_____	19,922	-	-	19,922
330	Distribution Reservoirs and Standpipes_____	17,903	30,797	-	48,700
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 Equipment_____	-	-	-	-
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	\$ 30,797	\$ -	\$ 682,584

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	\$ 2,250	\$ -	\$ 250	\$ 2,500
302	Franchises	-	-	-	-	-	-	-
304	Structure and Improvements	32	-	3.13	24,538	-	574	25,112
305	Collecting and Impounding Reservoirs	-	-	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-	-	-
307	Wells and Springs	30	-	3.33	70,552	-	2,742	73,294
308	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-
309	Supply Mains	32	-	3.13	90	-	12	102
310	Power Generation Equipment	20	-	5.00	6,316	-	-	6,316
311	Pumping Equipment	20	-	5.00	30,943	-	3,441	34,384
320	Water Treatment Equipment	22	-	4.55	10,814	-	906	11,720
330	Distribution Reservoirs and Standpipes	-	-	-	-	-	-	-
331	Transmission and Distribution Mains	37	-	2.70	17,903	-	416	18,319
333	Services	43	-	2.33	102,592	-	3,896	106,488
334	Meters and Meter Installations	40	-	2.50	39,293	-	1,663	40,956
335	Hydrants	20	-	5.00	50,680	-	7,254	57,934
339	Hydrants	45	-	2.22	16,781	-	872	17,653
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	1,632	-	192	1,824
348	Other Tangible Plant	-	-	-	-	-	1	-
	Totals				\$ 374,384		\$ 22,219	\$ 396,602

* This amount should tie to Sheet F-5
Note: (1) Rounding

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	_____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	_____
604	Employee Pensions and Benefits _____	_____
610	Purchased Water _____	_____
615	Purchased Power _____	4,438
616	Fuel for Power Production _____	_____
618	Chemicals _____	4,326
620	Materials and Supplies _____	7,189
630	Contractual Services:	
	Billing _____	_____
	Operator and Management _____	7,049
	Testing _____	1,820
	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 _____	7,444
	Total Water Operation and Maintenance Expense _____	\$ 52,266 *

* 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	258	268	268
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			263	273	273

** D = Displacement
C = Compound
T = Turbine

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

YEAR OF REPORT
 December 31, 2019

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	-	1,086	-	1,086	523
February	-	1,055	-	1,055	348
March	-	1,304	-	1,304	471
April	-	1,292	-	1,292	421
May	-	1,298	-	1,298	461
June	-	1,274	-	1,274	572
July	-	1,099	-	1,099	418
August	-	815	-	815	413
September	-	641	-	641	354
October	-	1,147	-	1,147	388
November	-	1,030	-	1,030	905
December	-	931	-	931	447
Total for year	N/A	12,972		12,972	5,721

If water is purchased for resale, indicate the following:

Vendor Lee County Utilities
 Point of Delivery N/A

If Water is sold to other water utilities for redistribution, list names of such utilities below:

MAINS (Feet)

Kind of Pipe (Cast Iron, coated steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
N/A			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-

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

YEAR OF REPORT
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**WELLS AND WELL PUMPS
 (If Available)**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1973	1,980		
Types of Well Construction and Casing _____	Black Steel	Black Steel		
Depth of Wells _____	405	705		
Diameters of Wells _____	6 in	6 in		
Pump - GPM _____	200	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, 2019
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SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water, etc):			
Gallons per day of source _____	35,540	-	
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		

**WASTEWATER
OPERATION
SECTION**

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$ 10,000	\$ -	\$ -	\$ 10,000
352	Franchises	-	-	-	-
353	Land and Land Rights	-	-	-	-
354	Structure and Improvements	33,793	-	-	33,793
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	14,302	-	-	14,302
361	Collection Sewers - Gravity	171,116	-	-	171,116
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	47,459	-	-	47,459
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	74,287	-	-	74,287
371	Pumping Equipment	1,480	-	-	1,480
380	Treatment and Disposal Equipment	75,379	-	-	75,379
381	Plant Sewers	11,054	-	-	11,054
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant and Miscellaneous Equipment	7,467	-	-	7,467
390	Office Furniture and Equipment	-	-	-	-
391	Transportation Equipment	-	-	-	-
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
	Total Sewer Plant	\$ 446,337	\$ -	\$ -	\$ 446,337

* This amount should tie to Sheet F-5

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account Name (b)	Average Service Life in Years (c)	Average Salvage In Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
351	Organization	40	- %	2.50 %	2,250	-	250	2,500
352	Franchises	-	- %	%	-	-	-	-
354	Structure and Improvements	27	- %	3.70 %	33,793	-	-	33,793
355	Power Generation Equipment	-	- %	%	-	-	-	-
360	Collection Sewers - Force	-	- %	%	7,384	-	476	7,860
361	Collection Sewers - Gravity	40	- %	2.50 %	94,892	-	3,799	98,691
362	Special Collecting Structures (Lift Stations)	-	- %	%	-	-	-	-
363	Services to Customers	35	- %	2.90 %	32,777	-	1,248	34,025
364	Flow Measuring Devices	5	- %	20.00 %	-	-	-	-
365	Flow Measuring Installations	-	- %	%	-	-	-	-
370	Receiving Wells (Lift Stations)	-	- %	%	38,353	-	2,474	40,827
371	Pumping Equipment	40	- %	2.50 %	644	-	99	743
380	Treatment and Disposal Equipment	15	- %	6.70 %	70,450	-	4,191	74,641
381	Plant Sewers	-	- %	%	11,054	-	-	11,054
382	Outfall Sewer Lines	-	- %	%	-	-	-	-
389	Other Plant and Miscellaneous Equipment	15	- %	6.70 %	3,116	-	498	3,614
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				294,713		13,035	307,748

* 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 _____	9,940
715	Purchased Power _____	5,724
716	Fule for Power Production _____	_____
718	Chemicals _____	4,361
720	Materials and Supplies _____	8,484
730	Contractual Services:	
	Operator and Management _____	7,049
	Testing _____	1,138
	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 _____	7,445
	Total Wastewater Operation and Maintenance Expense _____	\$ 64,141 *

* 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 Equivalentents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	258	268	268
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			263	273	273

** 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, 2019
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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 _____	5,492,000	_____	_____

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 _____	712,000	None	712,000
February _____	438,000	_____	438,000
March _____	462,000	_____	462,000
April _____	466,000	_____	466,000
May _____	405,000	_____	405,000
June _____	416,000	_____	416,000
July _____	373,000	_____	373,000
August _____	444,000	_____	444,000
September _____	405,000	_____	405,000
October _____	419,000	_____	419,000
November _____	462,000	_____	462,000
December _____	490,000	_____	490,000
Total for year _____	5,492,000	_____	5,492,000

If Wastewater Treatment is purchased, indicate the vendor:

CERTIFICATION OF ANNUAL REPORT

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

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

ITEMS CERTIFIED			
1.	2.	3.	4.
(X)	(X)	(X)	(X)



 _____ *
 (signature of chief executive officer of the utility)

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

_____ *
 (signature of chief financial officer of the utility)

* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

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

Company:

COL Utility Systems, LLC

For the Year Ended December 31, 2019

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 49,513	\$ 49,513	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
Total Water Operating Revenue	\$ 49,513	\$ 49,513	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	\$ -	\$ -	-
Net Water Operating Revenues	\$ 49,513	\$ 49,513	\$ -

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, 2019

(a)	(b)	(c)	(d)
Accounts	Gross Sewer Revenues per Sch. F-3	Gross Sewer Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 61,687	\$ 61,687	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
Total Sewer Operating Revenue	\$ 61,687	\$ 61,687	\$ -
LESS: Expense for Purchased Sewer from FPSC-Regulated Utility	\$ -	\$ -	\$ -
Net Sewer Operating Revenues	\$ 61,687	\$ 61,687	\$ -

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).