

CLASS "C"

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WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

WS955-16-AR

CAP UTILITIES, LLC

Exact Legal Name of Respondent

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2017 APR 28 AM 7:58
DIVISION OF
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2016

Form PSC/ECR 006-W (Rev. 12/99)

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.

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FINANCIAL SECTION

REPORT OF
CAP UTILITIES, LLC
(EXACT NAME OF UTILITY)

3500 W. Lantana Road, Lantana, FL 33462 Palm Beach
Mailing Address Street Address County

Telephone Number (813) 999-8990 Date Utility First Organized November, 2011

Fax Number (813) 644-6952 E-mail Address accounting@cal-am.com

Sunshine State One-Call of Florida, Inc. Member I CA2104

Check the business entity of the utility as filed with the Internal Revenue Service:

☐ Individual ☐ Sub Chapter S Corporation ☐ 1120 Corporation ☒ Partnership

Name, Address and phone where records are located: 3500 W. Lantana Road, Lantana, FL 33462

Name of subdivisions where services are provided: Palm Breezes Club

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Sheilla Tannert	Regional Manager	3500 W Lantana Road, Lantana FL 33462	
Person who prepared this report: Deborah D. Swain	Milian, Swain & Associates, Inc.	2025 SW 32nd Ave Miami, FL 33145	
Officers and Managers: Cory S Sukert	President, Cal-Am Properties	385 Clinton Street Costa Mesa CA 92626	\$ N/A \$ \$

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
Cal-Am Properties, Inc.	100 %	385 Clinton Street Costa Mesa CA 92626	\$ N/A \$ \$ \$

UTILITY NAME: CAP UTILITIES, LLC.

YEAR OF REPORT
December 31, 2016

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 52,125	52,410	\$ _____	\$ 104,535
Commercial_____		2,946	2,396	_____	5,342
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues__		_____	_____	_____	_____
Other - Miscellaneous		24	24	_____	48
		_____	_____	_____	_____
Total Gross Revenue__		\$ 55,095	\$ 54,829	\$ _____	\$ 109,925
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 82,634	\$ 66,386	\$ _____	\$ 149,020
Depreciation Expense__	F-5	2,220	6,312	_____	8,532
CIAC Amortization Expense__	F-8	(984)	(372)	_____	(1,356)
Taxes Other Than Income__	F-7	4,144	4,132	_____	8,276
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 88,013	76,457	_____	\$ 164,472
Net Operating Income (Loss)		\$ (32,919)	\$ (21,628)	\$ _____	\$ (54,546)
Other Income:					
Nonutility Income_____		\$ _____	_____	\$ _____	\$ 0
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	_____	\$ _____	\$ 0
Interest Expense_____		_____	_____	_____	_____
Acquisition Adj Amort Exp		108	(10)	_____	98
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ (32,811)	\$ (21,638)	\$ _____	\$ (54,448)

UTILITY NAME: CAP UTILITIES, LLC.

YEAR OF REPORT
December 31, 2016

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ 305,003	\$ 305,003
Accumulated Depreciation and Amortization (108)_____	F-5,W-2,S-2	233,205	224,673
Net Utility Plant_____		\$ 71,798	\$ 80,330
Cash_____		11,402	1,263
Customer Accounts Receivable (141)_____		25,506	19,204
Other Assets (Specify): _____			
Utility Deposit (City of Lake Worth)		9,052	9,052
Acquisition Adjustment		(2,741)	(2,741)
Amortization Acquisition Adjustment		490	392

Total Assets _____		\$ 115,507	\$ 107,500
Liabilities and Capital:			
Common Stock Issued (201) _____	F-6	0	0
Preferred Stock Issued (204) _____	F-6		
Other Paid in Capital (211) _____		77,500	77,500
Retained Earnings (215) _____	F-6	(143,940)	(89,492)
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6		
Total Capital _____		\$ (66,440)	\$ (11,992)
Long Term Debt (224) _____	F-6	\$ 0	\$ 0
Accounts Payable (231) _____		16,737	19,785
Notes Payable (232) _____		158,000	93,500
Customer Deposits (235) _____			
Accrued Taxes (236) _____	F-7	2,360	
Other Liabilities (Specify) _____			

Rounding _____			

Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8	4,851	6,207
Total Liabilities and Capital _____		\$ 115,507	\$ 107,500

UTILITY NAME: CAP UTILITIES, LLC.

YEAR OF REPORT
December 31, 2016

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service	\$ 118,810	\$ 186,193	\$	\$ 305,003

Construction Work in				

Other (Specify) (rounding)				

Total Utility Plant	\$ 118,810	\$ 186,193	\$ 0	\$ 305,003

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year	\$ 100,104	\$ 124,569	\$	\$ 224,673
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account	\$ 2,220	\$ 6,312	\$	\$ 8,532

Total Credits	\$ 2,220	\$ 6,312	\$ 0	\$ 8,532
<u>Deduct Debits During Year:</u>				
Book cost of plant retired	\$		\$	\$ 0
Cost of removal				
Other	0			0

Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance End of Year	\$ 102,324	\$ 130,881	\$ 0	\$ 233,205

UTILITY NAME: CAP UTILITIES, LLC.

YEAR OF REPORT
December 31, 2016

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share_____	_____	N/A
Shares authorized_____	_____	N/A
Shares issued and outstanding_____	_____	N/A
Total par value of stock issued_____	_____	N/A
Dividends declared per share for year_____	N/A	N/A

RETAINED EARNINGS (215)

	Appropriated	Un- Appropriated
Balance first of year_____	\$ _____	\$ (89,492)
Changes during the year (Specify):		
Prior Year adjustments		
Balance transferred from Income Statement_____	_____	(54,448)
Rounding_____	_____	_____
Balance end of year_____	\$ _____	\$ (143,940)

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year_____	\$ _____	\$ _____
Changes during the year (Specify):		
_____	_____	_____
_____	_____	_____
Balance end of year_____	\$ _____	\$ _____

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	_____
_____	_____	_____	_____
Total_____			\$ _____

UTILITY NAME: CAP UTILITIES, LLC.

YEAR OF REPORT
December 31, 2016

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	1,180	1,180	_____	2,360
Regulatory assessment fee _____	2,648	2,636	_____	5,284
Other (Specify) Payroll _____	316	316	_____	632
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense _____	\$ 4,144	\$ 4,132	\$ 0	\$ 8,276

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside 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
Milian Swain & Associates	\$ 1,131	1,131	Professional Services
Park Billing Company	\$ 1,030	1,030	Billing Services
Cal-AM Properties	\$ 6,000	6,000	Accounting Services
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: CAP UTILITIES, LLC.

YEAR OF REPORT
December 31, 2016

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ 28,774	11,010	\$ 39,784
2) Add credits during year_____	\$ _____	_____	\$ _____
3) Total_____	28,774	11,010	39,784
4) Deduct charges during the year_____	_____	_____	_____
5) Balance end of year_____	28,774	11,010	39,784
6) Less Accumulated Amortization_____	(26,757)	(8,176)	(34,933)
7) Net CIAC_____	\$ 2,017	\$ 2,834	\$ 4,851

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_____			\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.				
Description of Charge	Number of Connections	Charge per Connection		
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.)_____			\$ _____	\$ _____

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year_____	\$ (25,773)	\$ (7,804)	(33,577)
Add Credits During Year:_____	(984)	(372)	(1,356)
Adjustments	_____	_____	0
Deduct Debits During Year:	_____	_____	0
Balance End of Year (Must agree with line #6 above.)	\$ (26,757)	\$ (8,176)	\$ (34,933)

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

UTILITY NAME: CAP UTILITIES, LLC. _____

YEAR OF REPORT December 31, 2016
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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	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ <u>N/A</u>	<u>100.00</u> %		<u>N/A</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:	_____

UTILITY NAME: CAP UTILITIES, LLC.

<p>YEAR OF REPORT</p> <p>December 31, 2016</p>
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SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ <u>N/A</u>

(1) Explain below all adjustments made in Column (e):

NO AFUDC CHARGED DURING THE YEAR.

WATER OPERATING SECTION

UTILITY NAME: CAP UTILITIES, LLC.

YEAR OF REPORT
December 31, 2016

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization _____	\$ 7,698	\$ _____	\$ _____	\$ 7,698
302	Franchises _____	_____	_____	_____	_____
303	Land and Land Rights _____	_____	_____	_____	_____
304	Structures and Improvements _____	_____	_____	_____	_____
305	Collecting and Impounding Reservoirs _____	_____	_____	_____	_____
306	Lake, River and Other Intakes _____	_____	_____	_____	_____
307	Wells and Springs _____	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels _____	_____	_____	_____	_____
309	Supply Mains _____	_____	_____	_____	_____
310	Power Generation Equipment _____	_____	_____	_____	_____
311	Pumping Equipment _____	_____	_____	_____	_____
320	Water Treatment Equipment _____	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes _____	_____	_____	_____	_____
331	Transmission and Distribution Lines _____	50,778	_____	_____	50,778
333	Services _____	23,043	_____	_____	23,043
334	Meters and Meter Installations _____	25,811	_____	_____	25,811
335	Hydrants _____	11,058	_____	_____	11,058
336	Backflow Prevention Devices _____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment _____	_____	_____	_____	_____
340	Office Furniture and Equipment _____	0	_____	_____	0
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 _____	_____	_____	_____	_____
348	Other Tangible Plant _____	422	_____	_____	422
	Total Water Plant _____	\$ 118,810	\$ 0	\$ 0	\$ 118,810 *

* This amount should tie to sheet F-5.

UTILITY NAME: CAP UTILITIES, LLC.

YEAR OF REPORT
December 31, 2016

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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)
301	Organization_	40.0	%	2.50 %	\$ 7,698	\$	\$	\$ 7,698
304	Structures and Improvements_		%	%				
305	Collecting and Impounding Reservoirs_		%	%				
306	Lake, River and Other Intakes_		%	%				
307	Wells and Springs_		%	%				
308	Infiltration Galleries & Tunnels_		%	%				
309	Supply Mains_		%	%				
310	Power Generating Equipment_		%	%				
311	Pumping Equipment_		%	%				
320	Water Treatment Equipment_		%	%				
330	Distribution Reservoirs & Standpipes_		%	%				
331	Trans. & Dist. Mains_	38.0	%	2.63 %	36,276		1,336	37,612
333	Services_	35.0	%	2.86 %	19,401		659	20,060
334	Meter & Meter Installations_	17.0	%	5.86 %	25,811			25,811
335	Hydrants_	40.0	%	2.50 %	10,844		214	11,058
336	Backflow Prevention Devices_		%	%				
339	Other Plant and Miscellaneous Equipment_		%	%				
340	Office Furniture and Equipment_	6.0	%	16.67 %	-			-
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_		%	%				
	Other - Organization_	40.0	%	2.50 %	74		11	85
	Totals_				\$ 100,104	\$ -	\$ 2,220	\$ 102,324 *

* This amount should tie to Sheet F-5.

** Rounding

W-2

UTILITY NAME: CAP UTILITIES, LLC.

YEAR OF REPORT
December 31, 2016

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 3,552
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	366
610	Purchased Water	66,285
615	Purchased Power	
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	3,405
630	Contractual Services:	
	Billing	1,030
	Professional	1,131
	Other	
	Accounting Services	6,000
640	Rents	
650	Transportation Expense	
655	Insurance Expense	
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	865
	Total Water Operation And Maintenance Expense	\$ 82,634 *
	* 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	189	189	189
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	1	1	1
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			190	190	190

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: CAP UTILITIES, LLC.

YEAR OF REPORT
December 31, 2016

PUMPING AND PURCHASED WATER STATISTICS

(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_____	400	_____	_____	400	467
February_____	455	_____	_____	455	424
March_____	329	_____	_____	329	450
April_____	356	_____	_____	356	393
May_____	346	_____	_____	346	452
June_____	330	_____	_____	330	410
July_____	428	_____	_____	428	396
August_____	539	_____	_____	539	636
September_____	944	_____	_____	944	453
October_____	279	_____	_____	279	431
November_____	665	_____	_____	665	563
December_____	686	_____	_____	686	796
Total for Year_____	5,757	_____	_____	5,757	5,871

If water is purchased for resale, indicate the following:

Vendor City of Lake Worth

Point of delivery 3500 W. Lantana Road, Lantana FL 33462

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

Not applicable

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
Poly	8"	2,085	_____	_____	2,085
PVC	6"	7,140	_____	_____	7,140
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: CAP UTILITIES, LLC.

YEAR OF REPORT
December 31, 2016

SYSTEM NAME: _____

WELLS AND WELL PUMPS N/A

(a)	(b)	(c)	(d)	(e)
Year Constructed _____				
Types of Well Construction and Casing _____				

Depth of Wells _____				
Diameters of Wells _____				
Pump - GPM _____				
Motor - HP _____				
Motor Type * _____				
Yields of Wells in GPD _____				
Auxiliary Power _____				
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)				
Capacity of Tank _____				
Ground or Elevated _____				

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer _____				
Type _____				
Rated Horsepower _____				
Pumps				
Manufacturer _____				
Type _____				
Capacity in GPM _____				
Average Number of Hours Operated Per Day _____				
Auxiliary Power _____				

UTILITY NAME: CAP UTILITIES, LLC.

YEAR OF REPORT
December 31, 2016

SOURCE OF SUPPLY

N/A

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day_____	_____	_____	_____
Type of Source_____	_____	_____	_____

WATER TREATMENT FACILITIES

N/A

List for each Water Treatment Facility:			
Type_____	_____	_____	_____
Make_____	_____	_____	_____
Permitted Capacity (GPD)_____	_____	_____	_____
High service pumping	_____	_____	_____
Gallons per minute_____	_____	_____	_____
Reverse Osmosis_____	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating_____	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft._____	_____	_____	_____
Gravity GPD/Sq.Ft._____	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator_____	_____	_____	_____
Ozone_____	_____	_____	_____
Other_____	_____	_____	_____
Auxiliary Power_____	_____	_____	_____

UTILITY NAME: CAP UTILITIES, LLC.

SYSTEM NAME: _____

YEAR OF REPORT
December 31, 2016

GENERAL WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 43
2. Maximum number of ERCs * which can be served. 43
3. Present system connection capacity (in ERCs *) using existing lines. 43
4. Future connection capacity (in ERCs *) upon service area buildout. 43
5. Estimated annual increase in ERCs *. 0
6. Is the utility required to have fire flow capacity? 6" - 8" Fire hydrants with valve and box
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities.
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? N/A. This is a consecutive system. Water is purchased for resale from the City of Lake Worth.
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 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? _____
11. Department of Environmental Protection ID # N/A This is a non-regulated consecutive system and does not require a DEP ID #
12. Water Management District Consumptive Use Permit # N/A. This is a consecutive system. Water is purchased for resale from the City of Lake Worth
 - a. Is the system in compliance with the requirements of the CUP? _____
 - b. If not, what are the utility's plans to gain compliance? _____

- * 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:
 $ERC = (Total\ SFR\ gallons\ sold\ (omit\ 000/365\ days/350\ gallons\ per\ day)).$

**WASTEWATER
OPERATING
SECTION**

UTILITY NAME: CAP UTILITIES, LLC.

YEAR OF REPORT
December 31, 2016

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ 7,698	\$ _____	\$ _____	\$ 7,698
352	Franchises_____	_____	_____	_____	_____
353	Land and Land Rights_____	_____	_____	_____	_____
354	Structures and Improvements_____	8,505	_____	_____	8,505
355	Power Generation Equipment_____	_____	_____	_____	_____
360	Collection Sewers - Force_____	120,149	_____	_____	120,149
361	Collection Sewers - Gravity_____	29,068	_____	_____	29,068
362	Special Collecting Structures_____	20,773	_____	_____	20,773
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_____	_____	_____	_____	0
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 Wastewater Plant_____	\$ 186,193	\$ 0	\$ 0	\$ 186,193 *

* This amount should tie to sheet F-5.

UTILITY NAME: CAP UTILITIES, LLC.

YEAR OF REPORT
December 31, 2016

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)
351	Organization_ _ _	40.0	%	2.50 %	\$ 3,650	\$	192	\$ 3,842
354	Structures and Improvements	22.0	%	4.55 %	1,937		387	2,324
355	Power Generation Equipment		%					
360	Collection Sewers - Force	27.0	%	3.70 %	87,912		4,446	92,358
361	Collection Sewers - Gravity	40.0	%	2.50 %	25,719		727	26,446
362	Special Collecting Structures	37.0	%	2.70 %	5,352		560	5,912
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	6.0	%	16.67 %				-
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		%					
	Other - Organization		%					
	Totals				\$ 124,569	\$ -	\$ 6,312	\$ 130,881 *

* This amount should tie to Sheet F-5.

** Rounding

UTILITY NAME: CAP UTILITIES, LLC.

YEAR OF REPORT
December 31, 2016

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees_____	\$ 3,552
703	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	
704	Employee Pensions and Benefits_____	366
710	Purchased Wastewater Treatment_____	48,944
711	Sludge Removal Expense_____	
715	Purchased Power_____	1,093
716	Fuel for Power Production_____	
718	Chemicals_____	
720	Materials and Supplies_____	3,405
730	Contractual Services:	
	Billing_____	1,030
	Professional_____	1,131
	Other_____	
	Accounting Services_____	6,000
740	Rents_____	
750	Transportation Expense_____	
755	Insurance Expense_____	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	
770	Bad Debt Expense_____	
775	Miscellaneous Expenses_____	865
	Total Wastewater Operation And Maintenance Expense_____	\$ 66,386 *

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
Residential Service					
All meter sizes	D	1.0	189	189	189
General Service					
5/8"	D	1.0	1	1	1
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			190	190	190

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: CAP UTILITIES, LLC.

YEAR OF REPORT
December 31, 2016

PUMPING EQUIPMENT

Lift Station Number_____	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Year installed_____	_____	_____	_____	_____	_____
Rated capacity_____	_____	_____	_____	_____	_____
Size_____	_____	_____	_____	_____	_____
Power:	_____	_____	_____	_____	_____
Electric_____	_____	_____	_____	_____	_____
Mechanical_____	_____	_____	_____	_____	_____
Nameplate data of motor_____	_____	_____	_____	_____	_____

SERVICE CONNECTIONS

Size (inches)_____	4"	_____	_____	_____	_____
Type (PVC, VCP, etc.)_____	PVC	_____	_____	_____	_____
Average length_____	15"	_____	_____	_____	_____
Number of active service connections_____	_____	_____	_____	_____	_____
Beginning of year_____	190	_____	_____	_____	_____
Added during year_____	_____	_____	_____	_____	_____
Retired during year_____	_____	_____	_____	_____	_____
End of year_____	190	_____	_____	_____	_____
Give full particulars concerning inactive connections_____	N/A	_____	_____	_____	_____

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains		
Size (inches)_____	8"	8"	8"	_____	_____	_____	_____
Type of main_____	_____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot)_____	0' - 6'	6' - 8'	8' - 10'	_____	_____	_____	_____
Beginning of year_____	3,010	2,554	404	_____	_____	_____	_____
Added during year_____	_____	_____	_____	_____	_____	_____	_____
Retired during year_____	_____	_____	_____	_____	_____	_____	_____
End of year_____	3,010	2,554	404	_____	_____	_____	_____

MANHOLES

Size (inches)_____	8"	8"	8"	_____
Type of Manhole_____	_____	_____	_____	_____
Number of Manholes:	_____	_____	_____	_____
Beginning of year_____	16	7	2	_____
Added during year_____	_____	_____	_____	_____
Retired during year_____	_____	_____	_____	_____
End of Year_____	16	7	2	_____

UTILITY NAME: CAP UTILITIES, LLC.

SYSTEM NAME: _____

YEAR OF REPORT
December 31, 2016

TREATMENT PLANT NONE

Manufacturer_____	_____	_____	_____
Type_____	_____	_____	_____
"Steel" or "Concrete"_____	_____	_____	_____
Total Permitted Capacity_____	_____	_____	_____
Average Daily Flow_____	_____	_____	_____
Method of Effluent Disposal_____	_____	_____	_____
Permitted Capacity of Disposal_____	_____	_____	_____
Total Gallons of Wastewater treated_____	_____	_____	_____

MASTER LIFT STATION PUMPS NONE

Manufacturer_____	_____	_____	_____	_____	_____	_____
Capacity (GPM's)_____	_____	_____	_____	_____	_____	_____
Motor:						
Manufacturer_____	_____	_____	_____	_____	_____	_____
Horsepower_____	_____	_____	_____	_____	_____	_____
Power (Electric or Mechanical)_____	_____	_____	_____	_____	_____	_____

PUMPING WASTEWATER STATISTICS NONE

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January_____	_____	_____	_____
February_____	_____	_____	_____
March_____	_____	_____	_____
April_____	_____	_____	_____
May_____	_____	_____	_____
June_____	_____	_____	_____
July_____	_____	_____	_____
August_____	_____	_____	_____
September_____	_____	_____	_____
October_____	_____	_____	_____
November_____	_____	_____	_____
December_____	_____	_____	_____
Total for year_____	_____	_____	_____

If Wastewater Treatment is purchased, indicate the vendor:
City of Lake Worth _____

UTILITY NAME: CAP UTILITIES, LLC.

SYSTEM NAME: _____

YEAR OF REPORT
December 31, 2016

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. 53
2. Maximum number of ERCs* which can be served. 53
3. Present system connection capacity (in ERCs*) using existing lines 53
4. Future connection capacity (in ERCs*) upon service area buildout. 53
5. Estimated annual increase in ERCs*. 0
6. Describe any plans and estimated completion dates for any enlargements or improvements to this system
NONE
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.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? NO
If so, when?
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 this requirement?
N/A. This is a consecutive system.
Wastewater is treated by the City of Lake Worth
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 # _____ a DEP ID # _____
N/A. This is a non-regulated consecutive system and does not require a DEP 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: CAP UTILITIES, LLC.

YEAR OF REPORT
December 31, 2016

CERTIFICATION OF ANNUAL REPORT

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

- | | | | |
|--|--------------------------------|----|--|
| YES
<input checked="" type="checkbox"/> | NO
<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
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<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
<input checked="" type="checkbox"/> | NO
<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. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>
---	---	---	---



(signature of chief executive officer of the utility) *

1. <input type="checkbox"/>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>
--------------------------------	--------------------------------	--------------------------------	--------------------------------

(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: CAP Utilities, LLC

For the Year Ended December 31, 2016

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference 1 (b) - (c)
Gross Revenue:			
Residential	\$ 52,124.69	\$ 52,124.69	\$ -
Commercial	2,945.88	2,945.88	-
Industrial			-
Multiple Family			-
Guaranteed Revenues			-
Other (Late Fees)	24.10		24.10
Total Water Operating Revenue	\$ 55,094.67	\$ 55,070.57	\$ 24.10
LESS: Expense for Purchased Water from FPSC-Regulated Utility	\$ -	\$ -	\$ -
Net Water Operating Revenues	\$ 55,094.67	\$ 55,070.57	\$ 24.10

Explanations: Omitted from RAF Return in error.

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
Wastewater Operations
Class C**

Company: CAP Utilities, LLC

For the Year Ended December 31, 2016

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 52,409.72	\$ 52,409.72	\$ -
Commercial	2,395.64	2,395.64	-
Industrial			-
Multiple Family			-
Guaranteed Revenues			-
Other (Late Fees)	24.00	-	24.00
Total Wastewater Operating Revenue	\$ 54,829.36	\$ 54,805.36	\$ 24.00
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	\$ -	\$ -	\$ -
Net Wastewater Operating Revenues	\$ 54,829.36	\$ 54,805.36	\$ 24.00
Explanations: Omitted from RAF Return in error.			
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).			