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CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

WS933-15-AR Ronald Edwards Grove Land Utilities, LLC 660 Beachland Blvd., Suite 301 Vero Beach, FL 32963-1708

STATE OF FLORIDA

Submitted To The



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2015

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

 $V = \frac{1}{2}$

- 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 the next page.
- 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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Grove Land Utilities, LLC 660 Beachland Blvd. Suite 301 Vero Beach, Fl. 32963 772-234-2410

March 18, 2016

Mr. Andrew L. Maurey, Director Division of Accounting and Finance Florida Public Service Commission Division of Economic Regulation 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

Re: 2015 Class "C" Water and Wastewater Utility Report

Dear Mr. Maurey,

RECEIVED RECEIVED 2016 HAR 24 AM 9: 10 DIVISION OF DIVISION OF DIVISION OF

Attached are an original and two copies of the December 31, 2015 annual report for Grove Land Utilities, LLC ("Grove Land").

As you know, on April 30, 2012 the Commission issued its Order No. PSC-12-0224-PAA-WS granting Grove Land a certificate to operate a water and wastewater utility. The Order also established initial rates. Since the Utility's treatment, distribution, or collection systems are not yet constructed it could not begin providing services for compensation in 2015 and there are no operating results to report.

Since there were no operations we are only submitting information on the following pages of the annual report:

F-2	-	General information
F-3	-	Income Statement
F-4	-	Balance Sheet
F-6	-	Proprietary Capital
F-7	-	Tax Expense
V-1	-	Certification
	F-3 F-4 F-6 F-7	F-3 - F-4 - F-6 - F-7 -

If you have any questions, please contact us. Thank you for your consideration.

Very truly yours,

onald I Edwards,

Ronald L. Edwards Manager

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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 (AFUDC) - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (Rule 25-30.116, Florida Administrative Code)

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 utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

CONSTRUCTION WORK IN PROGRESS (CWIP) - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

DEPRECIATION - The loss in 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 the 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)

FINANCIAL SECTION

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REPORT OF		
(EXACT NAME OF UTIL	ES, LLC ITY) (SAME) Street Address	INDIAN RIVER
+ 3690 E		<u>4-30-2012</u> SOEUANSPROP.CON
filed with the Internal Revenu] 1120 Corporation] Partnership
	CH IS CONSOLINADE	D ON PARENJ
Title	Principal Business Address	Salary Charged Utility
MANAGER	SAME AS ABOVE	
MENBGER	SAME AS ALOVE	\$ -0-
	(EXACT NAME OF UTIL SWINE 301 3 2410 [E 3690 [Member No. filed with the Internal Revenu S Corporation★ [Is are located:S P_ME s provided:NP provided:NP 0 ED ENTITY WHI CONTACTS	(EXACT NAME OF UTILITY) Surve 301 Street Address Street Address QUID Date Utility First Organized QUID Date Utility First Organized QUID Date Utility First Organized Principal Address QUID Member No. Generation & E-mail Address Member No. filed with the Internal Revenue Service: S Corporation & Ils are located: S PME S PME Provided: ME S Corporation Image: S PME NPE Provided: Title Principal Business Address MANAGER SPME SPME SPME SPME SPME

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
EUANS UTILITIES COMPANY, INC EUANS PROPERTIES, INC.	OWNS 100 90 OF EUANS UTILITIES COMPANY, INC.	SAME AS ABOVE	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$

UTILITY NAME: GROVE LAND UTILITIES, LLC

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YEAR OF REPORT DECEMBER 31, 2015

INCOME STATEMENT

[Ref.				Total
Account Name	Page	Water	Wastewater	Other	Company
Gross Revenue: Residential Commercial Industrial Multiple Family Guaranteed Revenues		\$	\$	\$	\$
Other (Specify) Total Gross Revenue	14/ 2	\$	\$	\$	\$
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$	\$	\$	\$
Depreciation Expense	F-5				
CIAC Amortization Expense	F-8	25	25		
Income Taxes	F-7				
Total Operating Expense		\$_25	25		\$ 50
Net Operating Income (Loss)		\$ <257	\$ 2257	\$	\$ < 50 >
Other Income: Nonutility Income		\$	\$	\$	\$
Other Deductions: Miscellaneous Nonutility Expenses Interest Expense FLoRเขศ คมมานคน REPORTS		\$ 39	\$ 	\$ 	\$
Net Income (Loss)		\$ < 1647	\$ <u><257</u>	\$	\$ (189)

UTILITY NAME: GRove Land Wilities, LLC YEAR OF REPORT DECEMBER 31, 2015

COMPARATIVE BALANCE SHEET

	Reference	Current	Previous
ACCOUNT NAME	Page	Year	Year
Assets:			
Utility Plant in Service (101-105) Accumulated Depreciation and	F-5,W-1,S-1	\$	\$
Amortization (108)	F-5,W-2,S-2		
Net Utility Plant		\$	\$
Cash Customer Accounts Receivable (141)		3.34	
Other Assets (Specify):		841,028	841028
STATUS			
		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	
Total Assets		\$362	\$ <u>841,028</u>
Liabilities and Capital:			
Common Stock Issued (201)Preferred Stock Issued (204)	F-6 F-6		
Other Paid in Capital (211) Retained Earnings (215)	[,] F-6		
Propietary Capital (Proprietary and Partnership only) (218)	F-6	841,362	841,028
Total Capital		\$ 841362	\$ 841,028
Long Term Debt (224)	F-6	\$	\$
Accounts Payable (231) Notes Payable (232)			
Customer Deposits (235) Accrued Taxes (236)			
Other Liabilities (Specify)			
Advances for Construction			
Contributions in Aid of Construction - Net (271-272)	F-8	1	
Total Liabilities and Capital		\$ 841,362	\$ 841,028

UTILITY NAME: GROVE Land Willifies, LLC

#### GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other than Reporting Systems	Total
Utility Plant in Service (101) Construction Work in Progress (105)	\$	\$	\$	\$
Other (Specify)				
Total Utility Plant	\$	\$	\$	\$

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

Account 108	Water	Wastewater	Other than Reporting Systems	Total
Balance First of Year	\$	\$	\$	\$
Add Credits During Year: Accruals charged to depreciation account Salvage Other Credits (specify)	\$	\$	\$	\$
Total Credits		\$	\$	\$
Deduct Debits During Year: Book cost of plant retired Cost of removal Other debits (specify)		\$	\$	\$
Total Debits	\$	\$	\$	\$
Balance End of Year	\$	\$	\$	\$

UTILITY NAME: GRove Lond Letilities

#### CAPITAL STOCK (201 - 204)

	Common	Preferred
	Stock	Stock
Dor or stated value not shore		
Par or stated value per share		
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 Changes during the year (Specify):	\$	\$
Balance end of year	\$	\$

#### PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year	\$ 841028	\$
Changes during the year (Specify): <u>CARITAL CONTRIBUTED</u> CURRENT YEAR LOSS	523	
Balance end of year	s <u>841362</u>	\$

#### LONG TERM DEBT (224)

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

UTILITY NAME: GROVE dans Willities dhe

#### CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

	(a)	Water (b)	Wastewater (c)	Total (d)
1) 2)	Balance first of yearAdd credits during year	\$	\$	\$
3) 4) 5)	Total Deduct charges during the year Balance end of year	\$ 	\$	\$
6) 7)	Less Accumulated Amortization	\$	\$	\$

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

Report below all developers agreements from which cash received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
			s	
Sub-total				\$
Report below all capacity cha customer connection charges re	ceived during the year	ar.		
Description of Charge	Number of Connections	Charge per Connection		
		\$	\$	\$
Total Credits During Year (Must agre	ee with line #2 abov	e.)	\$	\$

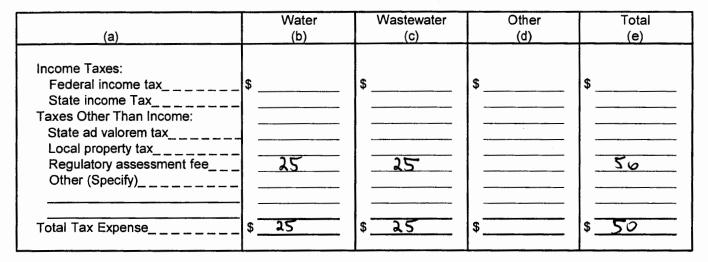
#### ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of YearAdd Debits During Year:	\$	\$	\$
Deduct Credits During Year:			
Balance End of Year (Must agree with line #6 above.)	\$	\$	\$

UTILITY NAME: Grove Land Letilities LLC

YEAR OF REPORT

#### TAX EXPENSE



#### PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar 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
	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	

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

UTILITY NAME: GROVE Land Utilities LLC

DECEMBER 31, 2015

#### 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>100.00</u> %		%

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

#### APPROVED AFUDC RATE

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

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

UTILITY NAME: GROVE Land Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2015

#### SCHEDULE "B"

#### 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	\$  \$	\$   \$	\$   \$	\$  \$	\$   \$

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

 · · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·
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# WATER OPERATING SECTION

UTILITY NAME: GROVE Land Utilities, LLC

#### WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$	\$	\$	\$
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				
309					
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes_				
331	Transmission and Distribution				
333	Services				
334	Meters and Meter				
	Installations	·			
335	Ludronto				
336	Backflow Prevention Devices				
339	Other Plant and				
	Miscellaneous Equipment				
340	Office Furniture and				
	Equipment				
341	Equipment 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				
	Total Water Plant	\$	\$	\$	\$

UTILITY NAME: GROVE Land Willities, LLC

YEAR OF REPORT DECEMBER 31, 2015

#### 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)
304	Structures and Improvements		%	%	\$	\$	\$	s
305	Collecting and Impounding					•	•	
	Reservoirs		%					<u> </u>
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%	<u> </u>			
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		%	%				
333	Services		%	%				
334	Meter & Meter Installations		%	%				
335	Hydrants		%	%				
336	Backflow Prevention Devices		%	%				. <u></u>
339	Other Plant and Miscellaneous							
	Equipment		%	%				
340	Office Furniture and							
	Equipment		%	%				
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage							
	Equipment		%	%				1
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$	\$	\$	\$*

* This amount should tie to Sheet F-5.

UTILITY NAME: GROVE Land Litilities, LLC

YEAR OF REPORT DECEMBER 31, 2015

#### WATER OPERATION AND MAINTENANCE EXPENSE

Acct.		
No.	Account Name	Amount
	· · · · · · · · · · · · · · · · · · ·	
601	Salaries and Wages - Employees	\$
603	Salanes and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	
630	Contractual Services:	
	Billing	
	Professional	
	Testing	
	Other	
640	Rents	
650	Transportation Expense	
655	Insurance Expense	
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	
	Total Water Operation And Maintenance Expense	\$*
	* This amount should tie to Sheet F-3.	

#### WATER CUSTOMERS

			Number of Act	ive Customers	Total Number of
	Type of	Equivalent	Start	End	Meter Equivalents
Description	Meter **	Factor	of Year	of Year	(cxe)
(a)	(b)	(C)	(d)	(e)	(f)
Residential Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C T	16.0			
3"	T	17.5			
Unmetered Customers					· · · · · · · · · · · · · · · · · · ·
Other (Specify)	49,499,4 - gart				
		·*····································			
** D = Displacement					
C = Compound		Total			
T = Turbine					

#### UTILITY NAME:

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GRove Land Utilities, LLC

YEAR OF REPORT DECEMBER 31, 2015

#### SYSTEM NAME:

#### 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 February March April May June June July August September October November December Total for Year			·				
If water is purchased for resale, indicate the following: Vendor Point of delivery If water is sold to other water utilities for redistribution, list names of such utilities below:							

#### MAINS (FEET)

	Diameter			Removed	End
Kind of Pipe	of	First of		or	of
(PVC, Cast Iron, Coated Steel, etc.)	Pipe	Year	Added	Abandoned	Year
		<u> </u>			
				· · · · · · · · · · · · · · · · · · ·	
					·

UTILITY NAME: GROVE Land Utilities, LLC

SYSTEM NAME:

#### WELLS AND WELL PUMPS

(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				

#### 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         Capacity in GPM         Average Number of Hours         Operated Per Day         Auxiliary Power				

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UTILITY NAME: GRove Land Utilities, LLC

YEAR OF REPORT

#### SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)						
Permitted Gals. per day Type of Source						

#### WATER TREATMENT FACILITIES

List for each Water Treatment F	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:
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GROVE Land Utilities LLC

YEAR OF REPORT

SYSTEM NAME:

#### 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.
2. Maximum number of ERCs * which can be served.
3. Present system connection capacity (in ERCs *) using existing lines.
4. Future connection capacity (in ERCs *) upon service area buildout.
5. Estimated annual increase in ERCs *.
6. Is the utility required to have fire flow capacity?
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.
9. When did the company last file a capacity analysis report with the DEP?
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 #
12. Water Management District Consumptive Use Permit #
a. Is the system in compliance with the requirements of the CUP?
b. If not, what are the utility's plans to gain compliance?
<ul> <li>* An ERC is determined based on one of the following methods:         <ul> <li>(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 SFR customers for the same period and divide the result by 365 days.</li> <li>(b) If no historical flow data are available use:</li> </ul> </li> </ul>
ERC = (Total SFR gallons sold (omit 000)/365 days/350 gallons per day).

# WASTEWATER OPERATING SECTION

UTILITY NAME: GROVE Land Utilities, LLC

#### WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$	\$	\$	\$
352	Franchises				
353	Land and Land Rights				
354	Structures and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity				
362	Special Collecting Structures				<u>.</u>
363	Services to Customers	<u> </u>			
364	Flow Measuring Devices				
365	Flow Measuring Installations				
370	Receiving Wells				
371	Pumping Equipment				
380	Treatment and Disposal				
	Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous		·		
	Equipment				
390	Office Furniture and				
	Equipment				
391	Transportation Equipment				
392	Stores Equipment			-	
393	Tools, Shop and Garage				
	Equipment				
394	Laboratory Equipment			-	
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$	\$	\$	\$*

* This amount should tie to sheet F-5.

UTILITY NAME: GROVE Land Wilities ILC

YEAR OF REPORT DECEMBER 31, 2015

#### ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

(a)         (b)         (c)         (d)         (e)         (f)         (g)         (h)         (i)           354         Structures and Improvements	Acct.	Account	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)
354         Structures and Improvements	(a)	(b)	(c)				(a)	(h)	
355       Power Generation Equipment									
360       Collection Sewers - Force	354	Structures and Improvements		%	%	\$	\$	\$	\$
360       Collection Sewers - Force	355	Power Generation Equipment		%	%				
361       Collection Sewers - Gravity	360			%	%				
362         Special Collecting Structures	361	Collection Sewers - Gravity		%	%				
363       Services to Customers	362	Special Collecting Structures		%	%				
364       Flow Measuring Devices       %       %       %         365       Flow Measuring Installations       %       %       %       …       …         370       Receiving Wells       %       %       …       …       …       …         370       Receiving Wells       %       %       %       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       …       … <td>363</td> <td></td> <td></td> <td>%</td> <td></td> <td></td> <td></td> <td></td> <td></td>	363			%					
365       Flow Measuring Installations	364	Flow Measuring Devices		%	%				
370       Receiving Wells	365			%	%				
371       Pumping Equipment	370			%					
380       Treatment and Disposal	371			~~~~%	%				
Equipment	380								
381       Plant Sewers				%	%				L. L.
382       Outfall Sewer Lines	381	Plant Sewers		%	%				
389       Other Plant and Miscellaneous       %       %         390       Office Furniture and       %       %         391       Transportation Equipment	382	Outfall Sewer Lines		%	%				
390       Office Furniture and Equipment	389								1
390       Office Furniture and Equipment				%	%				
391       Transportation Equipment	390								
392       Stores Equipment		Equipment		%	%				
392       Stores Equipment	391			%	%				
393       Tools, Shop and Garage	392			%	%				
Equipment	393	Tools, Shop and Garage							
395       Power Operated Equipment				%	%				
396       Communication Equipment	394	Laboratory Equipment		%	%				
396       Communication Equipment      %	395	Power Operated Equipment		%					
397         Miscellaneous Equipment          %            398         Other Tangible Plant          %	396	Communication Equipment		%	%				
398       Other Tangible Plant%      %	397	Miscellaneous Equipment		%					
	398			%					
Totals     \$     \$     \$									
		Totais				\$	\$	\$	\$ *

* This amount should tie to Sheet F-5.

UTILITY NAME: GROVE Land Utilities, LLC

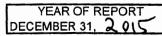
#### WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	· · · · · · · · · · · · · · · · · · ·
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	
715	Purchased Power	
716	Fuel for Power Production	
718	Chemicals	
720	Materials and Supplies	
730	Contractual Services:	
	Billing	
	Professional	
	Testing	
	Other	
740	Rents	
750	Transportation Expense	
755	Insurance Expense	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	
	Total Wastewater Operation And Maintenance Expense	\$ *
	* This amount should tie to Sheet F-3.	

#### WASTEWATER CUSTOMERS

			Number of Act	tive Customers	Total Number of
	Type of	Equivalent	Start	End	Meter Equivalents
Description	Meter **	Factor	of Year	of Year	(cxe)
(a)	(b)	(c)	(d)	(e)	(f)
Residential Service					
All meter sizes	D	1.0			
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	С	16.0			
3"	Т	17.5			
Unmetered Customers					
Other (Specify)					
** D = Displacement					
C = Compound		Total			
T = Turbine					

UTILITY NAME: GROVE Land Wilities LLC



#### 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)				
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

	Collectin	g Mains		Force	e Mains	
Size (inches) Type of main Length of main (nearest foot) Begining of year Added during year Retired during year End of year						

#### MANHOLES

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

UTILITY NAME:

GRove Land Utilities LLC

SYSTEM NAME:

YEAR OF REPORT DECEMBER 31, 2015

#### TREATMENT PLANT

Manufacturer Type "Steel" or "Concrete" Total Permitted Capacity Average Daily Flow Method of Effluent Disposal Permitted Capacity of Disposal_ Total Gallons of Wastewater treated		
Wastewater treated		

#### MASTER LIFT STATION PUMPS

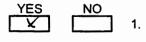
Manufacturer Capacity (GPM's)	 	 	 
Motor:	 	 	 
Manufacturer			
Power (Electric or	 	 	 
Mechanical)	 	 	 

#### PUMPING WASTEWATER STATISTICS

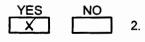
Martha	Gallons of	Effluent Reuse	Effluent Gallons
Months	Treated	Gallons to	Disposed of
	Wastewater	Customers	on site
January         February         March         April         April         June         June         July         August         September         October         November         December         Total for year			
If Wastewater Treatment is purch	nased, indicate the vendo	r:	

### **CERTIFICATION OF ANNUAL REPORT**

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



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.

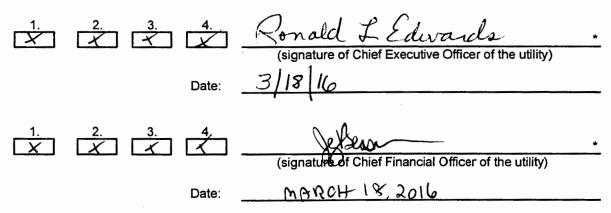


The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

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.

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.

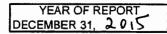
#### **Items Certified**



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.

UTILITY NAME: GROVE Land Utilities LL



SYSTEM NAME:

#### **GENERAL WASTEWATER SYSTEM INFORMATION**

Furni	sh information below for each system. A separate page should be supplied where necessary.
1. P	resent number of ERCs* now being served.
2. N	faximum number of ERCs* which can be served.
3. P	resent system connection capacity (in ERCs*) using existing lines.
4. F	uture connection capacity (in ERCs*) upon service area buildout.
5. E	stimated annual increase in ERCs*.
6. D	escribe any plans and estimated completion dates for any enlargements or improvements of this system
re	the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of euse provided to each, if known.
8. If	the utility does not engage in reuse, has a reuse feasibility study been completed?
	If so, when?
9. H	as the utility been required by the DEP or water management district to implement reuse?
	If so, what are the utility's plans to comply with this requirement?
10. V	When did the company last file a capacity analysis report with the DEP?
11. 1	f the present system does not meet the requirements of DEP rules, submit the following:
	<ul> <li>a. Attach a description of the plant upgrade necessary to meet the DEP rules.</li> <li>b. Have these plans been approved by DEP?</li> </ul>
	c. When will construction begin?
	<ul> <li>d. Attach plans for funding the required upgrading.</li> <li>e. Is this system under any Consent Order with DEP?</li></ul>
12. C	Department of Environmental Protection ID #
* Aı	n 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 SFR customers for the same period and divide the result by 365 days.
/6	b) If no historical flow data are available use:
(L	ERC = (Total SFR gallons sold (omit 000)/365 days/280 gallons per day).

#### Reconciliation of Revenue to Regulatory Assessment Fee Revenue Water Operations

Class C

## Company: GROVE Land Utilities LLC

For the .	Year End	led Decem	ber 31,
histologic to be stated at the second	in the local district of the local distribution of the local district of the local distribution	in he had a fast state in the international state and a state in the international	and a state in the interior in the interior in the interior inte

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

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 Wastewater Operations Class C

Company: GROVE Land Utilities, LLC

#### For the Year Ended December 31,

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

Explanations:

Instructions:

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