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FLORIDA PUBLIC SERVICE  
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REGULATION

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

SU785 53  
Crooked Lake Park Sewerage Company  
227 Caloosa Lake Circle, North  
Lake Wales, FL 33853-8605

5175

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**

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10/2 2001

Public Service Commission  
Water and Wastewater

SU785-00-AR

CROOKED LAKE PARK SEW.CO.,INC.



**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 00**

## 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 Water and Wastewater  
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 Water and Wastewater, 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 ( 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". (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 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)

## TABLE OF CONTENTS

FINANCIAL SECTION	PAGE
Identification	F-2
Income Statement	F-3
Balance Sheet	F-4
Net Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Taxes Accrued	F-7
Payment for Services Rendered by Other Than Employees	F-7
Contributions in Aid of Construction	F-8
Cost of Capital Used for AFUDC Calculation	F-9
AFUDC Capital Structure Adjustments	F-10
WATER OPERATING SECTION	PAGE
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation by Primary Account - Water	W-2
Water Operation and Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping	W-5
Sources of Supply and Water Treatment Facilities	W-6
General Water System Information	W-7
WASTEWATER OPERATING SECTION	PAGE
Wastewater Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation by Primary Account - Wastewater	S-2
Wastewater Operation and Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

# **FINANCIAL SECTION**

REPORT OF

Crooked Lake Park Sewerage Company

(EXACT NAME OF UTILITY)

227 Caloosa Lake Cir N Lake Wales, Florida 33853	227 Caloosa Lake Cir N Lake Wales, Florida 33853	Polk
Mailing Address	Street Address	County

Telephone Number (863) 638-3117 Date Utility First Organized December 13, 1957

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: Ken Knowlton 227 Caloosa Lake Cir N Lake Wales, Florida 33853 (863) 638-3117

Name of subdivisions where services are provided: Crooked Lake Park, Caloosa Lake Village and College Park Mobile Home Park

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Kenneth J. Knowlton	President	227 Caloosa Lake Cir N Lake Wales, Florida 33853	
Person who prepared this report: Cheryl M. Martin	Certified Public Accountant	336 US Hwy 27 S Lake Wales, Florida 33853	
Officers and Managers: Kenneth J. Knowlton	President	227 Caloosa Lake Cir N Lake Wales, Florida 33853	\$ 14,000
Kenneth R. Knowlton	Director	1805 Murdock Blvd Orlando, Florida 32825	\$ 0
Katherine Knowlton	Secretary/Treasurer	1805 Murdock Blvd Orlando, Florida 32825	\$ 0

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
Kenneth J. Knowlton	100%	227 Caloosa Lake Cir N Lake Wales, Florida 33853	\$ 14,000
			\$
			\$
			\$
			\$
			\$
			\$

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_-----		\$ _____	\$ 110,401	\$ _____	\$ 110,401
Commercial_-----		_____	2,637	_____	2,637
Industrial_-----		_____	_____	_____	_____
Multiple Family_-----		_____	_____	_____	_____
Guaranteed Revenues_-----		_____	_____	_____	_____
Other (Specify)_-----		_____	_____	_____	_____
<b>Total Gross Revenue_-----</b>		<b>\$ _____</b>	<b>\$ 113,038</b>	<b>\$ _____</b>	<b>\$ 113,038</b>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ _____	\$ 89,160	\$ _____	\$ 89,160
Depreciation Expense_-----	F-5	_____	6,334	_____	6,334
CIAC Amortization Expense_-----	F-8	_____	(3,750)	_____	(3,750)
Taxes Other Than Income_-----	F-7	_____	7,433	_____	7,433
Income Taxes_-----	F-7	_____	0	_____	0
<b>Total Operating Expense</b>		<b>\$ _____</b>	<b>99,177</b>	<b>_____</b>	<b>\$ 99,177</b>
<b>Net Operating Income (Loss)</b>		<b>\$ _____</b>	<b>\$ 13,860</b>	<b>\$ _____</b>	<b>\$ 13,860</b>
Other Income:					
Nonutility Income_-----		\$ _____	\$ 0	\$ _____	\$ 0
Interest Income		_____	661	_____	661
Collection Allowance		_____	51	_____	51
Other Deductions:					
Miscellaneous Nonutility Expenses_-----		\$ _____	\$ 10	\$ _____	\$ 10
Interest Expense_-----		_____	18,554	_____	18,554
Other Amortization Exp		_____	1,672	_____	1,672
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
<b>Net Income (Loss)</b>		<b>\$ _____</b>	<b>\$ (5,663)</b>	<b>\$ 0</b>	<b>\$ (5,663)</b>

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 349,804	\$ 292,711
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	(169,115)	(162,780)
Net Utility Plant -----		\$ 180,689	\$ 129,931
Cash -----		35,388	15,527
Customer Accounts Receivable (141) -----		10,219	12,729
Other Assets (Specify): -----		0	0
Note Receivable -----		0	94,579
Prepaid Insurance -----		1,165	1,114
Loan Costs (net of amortization) -----		8,727	8,248
Deferred Debits - PSC Filing Fee(net of amort.) -----		708	958
Deferred Debits - Rate Case Consulting(net of amort.) -----		5,840	7,380
Deferred Debits - Legal Fees (net of amort.) -----		767	967
Deferred Debits - Accounting Fees (net of amort.) -----		2,404	0
Deferred Debits - Rate Case Consulting-Future Rate Case -----		7,175	7,175
Deferred Debits - Operating Permit-Future Rate Case -----		11,302	3,100
Deferred Debits - Accounting Fees-Future Rate Case -----		2,100	0
Total Assets -----		\$ 266,483	\$ 281,708
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6	3,000	3,000
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		76,070	76,070
Retained Earnings (215) -----	F-6	(49,290)	(43,627)
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ 29,781	\$ 35,443
Long Term Debt (224) -----	F-6	\$ 189,954	\$ 199,525
Accounts Payable (231) -----		13,994	3,053
Notes Payable (232) -----			
Customer Deposits (235) -----		200	0
Accrued Taxes (236) -----		696	3,931
Other Liabilities Shareholder Loan Payable -----		0	4,147
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	31,859	35,609
Total Liabilities and Capital -----		\$ 266,483	\$ 281,708



**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service	\$ _____	\$ 349,804	\$ 0	\$ 349,804
-----				
Construction Work in	_____	0	0	0
-----				
Other (Specify) _____	_____	_____	_____	_____
_____				
_____				
<b>Total Utility Plant</b> _____	<b>\$ _____</b>	<b>\$ 349,804</b>	<b>\$ 0</b>	<b>\$ 349,804</b>

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

Account 108	Water	Wastewater	A/D & CIAC AM Other Than Reporting Systems	Total
Balance First of Year _____	\$ _____	\$ 162,781	\$ 0	\$ 162,781
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ _____	\$ 6,334	\$ 0	\$ 6,334
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
<b>Total Credits</b> _____	<b>\$ _____</b>	<b>\$ 6,334</b>	<b>\$ 0</b>	<b>\$ 6,334</b>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
<b>Total Debits</b> _____	<b>\$ _____</b>	<b>\$ 0</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>Balance End of Year</b> _____	<b>\$ _____</b>	<b>\$ 169,115</b>	<b>\$ 0</b>	<b>\$ 169,115</b>

UTILITY NAME: Crooked Lake Park Sewerage Company \_\_\_\_\_

<b>YEAR OF REPORT</b> <b>DECEMBER 31, 2000</b>
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CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	3,000	
Shares authorized _____	1	
Shares issued and outstanding _____	1	
Total par value of stock issued _____	3,000	
Dividends declared per share for year _____	0	

RETAINED EARNINGS ( 215 )

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ (43,627)
Changes during the year (Specify):		
Net Profit or (Loss) _____		(5,663)
_____		
_____		
Balance end of year _____	\$ _____	\$ (49,290)

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 Nominal Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
Loan Payable American Bank - 10/21/99, Maturity Date 10/21/04	10.25%	60	\$ 96,501 *
Loan Payable AmSouth Bank - 12/28/99, Maturity Date 12/28/09	9.11%	120	93,452
_____			
Total _____			\$ 189,954

\* Balloon Payment of \$ 81,578 due 10/21/2004

**TAXES ACCRUED ( 236 )**

(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 _____	_____	221	_____	221
Regulatory assessment fee _____	_____	5,087	_____	5,087
Other (Specify) _____	_____	_____	_____	0
State & Federal payroll tax _____	_____	1,601	_____	1,601
Tags/Title Trans _____	_____	_____	_____	0
Corporate annual report _____	_____	150	_____	150
Tangible Personal Property Tax _____	_____	349	_____	349
Licenses _____	_____	25	_____	25
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Taxes Accrued _____	\$ _____	\$ <u>7,433</u>	\$ _____	\$ <u>7,433</u>

**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
Ceryl M. Martin, CPA	\$ _____	\$ 2,800	Accounting & Taxes 4
Ceryl M. Martin, CPA	\$ _____	\$ 2,100	Accounting & Taxes 2
Ceryl M. Martin, CPA	\$ _____	\$ 4,163	Accounting & Taxes 1
Brooker Septic Tank Service	\$ _____	\$ 1,765	Sludge Removal 1
American Inline	\$ _____	\$ 60,295	Collection Systems 3
American Inline	\$ _____	\$ 1,000	Contractual Services 1
Orange Ind. Svc.	\$ _____	\$ 852	Collection Systems 3
Orange Ind. Svc.	\$ _____	\$ 639	Contractual Services 1
Anthony Staiano Investment Mgmt	\$ _____	\$ 7,405	Billing 1
Son Glow Lab & Assoc. Inc.	\$ _____	\$ 570	Testing 1
Son Glow Lab & Assoc. Inc.	\$ _____	\$ 5,825	Contract Operator 1
A. D. Baynard Plumbing, Inc.	\$ _____	\$ 2,395	Collection Systems 3
A. D. Baynard Plumbing, Inc.	\$ _____	\$ 929	Repairs 1
Central Electric Motor	\$ _____	\$ 4,145	Control Panel 3
Central Electric Motor	\$ _____	\$ 5,000	2 Pumps 3
Central Electric Motor	\$ _____	\$ 1,806	Repairs and Supplies 1
AMJ Equipment	\$ _____	\$ 939	Contractual Services 1
Kenneth J. Knowlton	\$ _____	\$ 1,320	Contractual Services 1

- 1 Expensed
- 2 Deferred Debit - Future
- 3 Property and Equipment
- 4 Deferred Debit - Amortized

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_-----	\$ _____	\$ 122,536	\$ 122,536
2) Add credits during year_-----	\$ _____	\$ 0	\$ 0
3) Total_-----	_____	122,536	122,536
4) Deduct charges during the year_-----	_____	_____	0
5) Balance end of year_-----	_____	122,536	122,536
6) Less Accumulated Amortization_-----	_____	(90,677)	(90,677)
7) Net CIAC_-----	\$ _____	\$ 31,859	\$ 31,859

**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_-----		_____	\$ _____	\$ 0
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		
Plant Capacity	0	\$ 450	\$ _____	\$ 0
Tie into Lateral	0	150	_____	0
_____	_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.)_-----			\$ _____	\$ 0

**ACCUMULATED AMORTIZATION OF CIAC**

	Water	Wastewater	Total
Balance First of Year_-----	\$ _____	\$ (86,927)	\$ (86,927)
Add Credits During Year:-----	_____	(3,750)	(3,750)
Deduct Debits During Year:-----	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ _____	\$ (90,677)	\$ (90,677)

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

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT DECEMBER 31, 2000
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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)	_____	_____ %	_____ %	_____ %
<b>Total</b>	<b>\$ _____ 0</b>	<b>_____ 100.00 %</b>		<b>_____ N/A %</b>

(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 approving AFUDC rate:	_____

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

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT DECEMBER 31, 2000
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**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)	_____	_____	_____	_____	_____
<b>Total</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ <u>N/A</u>

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

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**THIS COMPANY IS SEWER ONLY**

**WASTEWATER  
OPERATING  
SECTION**



**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ 9,549	\$ 0	\$ _____	\$ 9,549
352	Franchises_____				
353	Land and Land Rights_____	6,197	0		6,197
354	Structures and Improvements_____	6,929	0		6,929
360	Collection Sewers - Force_____	9,408	66,737		76,145
361	Collection Sewers - Gravity_____	85,909	33,604		119,513
362	Special Collecting Structures_____				
363	Services to Customers_____	24,448	0		24,448
364	Flow Measuring Devices_____	5,287	0		5,287
365	Flow Measuring Installations_____				
370	Receiving Wells_____	23,922	0		23,922
371	Pumping Equipment_____				
380	Treatment and Disposal Equipment_____	60,604	4,145		64,749
381	Plant Sewers_____				
382	Outfall Sewer Lines_____				
389	Other Plant and Miscellaneous Equipment_____	7,567	5,000		12,567
390	Office Furniture and Equipment_____	0	150		150
391	Transportation Equipment_____				
392	Stores Equipment_____				
393	Tools, Shop and Garage Equipment_____				
394	Laboratory Equipment_____	349	0		349
395	Power Operated Equipment_____				
396	Communication Equipment_____				
397	Miscellaneous Equipment_____				
398	Other Tangible Plant_____				
	<b>Total Wastewater Plant_____</b>	<b>\$ 240,169</b>	<b>\$ 109,635</b>	<b>\$ 0</b>	<b>\$ 349,804 *</b>

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

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f+g+h=i) (i)
354	Structures and Improvements	27	0 %	27 yr. SL %	\$ 5,300		257	\$ 5,557
360	Collection Sewers - Force	27	0 %	27 yr. SL %	9,408		783	10,191
361	Collection Sewers - Gravity	40	0 %	40 yr. SL %	53,136		2,414	55,550
362	Special Collecting Structures		0 %					
363	Services to Customers	35	0 %	35 yr. SL %	20,227		698	20,925
364	Flow Measuring Devices							
365	Flow Measuring Installations	35	0 %	35 yr. SL %	844		151	995
370	Receiving Wells	25	0 %	25 yr. SL %	17,333		0	17,333
370	Receiving Wells	15	0 %	15 yr. SL %	1,753		439	2,192
380	Treatment and Disposal Equip.	15	0 %	15 yr. SL %	51,603		0	51,603
380	Treatment and Disposal Equip.	12	0 %	12 yr. SL %	2,246		627	2,873
380	Treatment and Disposal Equip.	18	0 %	18 yr. SL %	164		82	246
380	Treatment and Disposal Equip.	12	0 %	12 yr. SL %	0		1	1
382	Outfall Sewer Lines							
389	Other Plant and Miscellaneous							
	Equipment	15	0 %	15 yr. SL %	159		610	769
390	Office Furniture and							
	Equipment	15	0 %	15 yr. SL %	0		9	9
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage							
	Equipment							
394	Laboratory Equipment	15		15 yr. SL %	130		23	153
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
351	Organization Costs	40	0 %	40 yr. SL %	478		239	717
	Totals				\$ 162,781	\$ 0	\$ 6,354	\$ 169,115 *

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

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees_____	\$ 5,308
703	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	14,000
704	Employee Pensions and Benefits_____	
710	Purchased Wastewater Treatment_____	1,063
711	Sludge Removal Expense_____	1,765
715	Purchased Power_____	5,462
716	Fuel for Power Production_____	
718	Chemicals_____	898
720	Materials and Supplies_____	1,850
730	Contractual Services:	
732	Billing_____	7,405
	Professional_____	13,738
733	Testing_____	570
	Other_____	26,672
740	Rents_____	420
750	Transportation Expense_____	4,872
755	Insurance Expense_____	2,126
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	1,990
770	Bad Debt Expense_____	
775	Miscellaneous Expenses_____	1,020
	Total Wastewater Operation And Maintenance Expense_____	\$ 89,160 *

\* This amount should tie to Sheet F-3.

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
5/8"	D	1.0	411	425 *	425
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0	1	1	5
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
4"	D,C	25.0			
4"	T	30.0			
6"	D,C	50.0			
6"	T	62.5			
Other (Specify):					
Unmetered Customers					
** D = Displacement C = Compound T = Turbine			Total	412	426
				426	430

\* Per 1999 Annual Report, 411 residential customers were billed. Billing program was in error and corrections have been made. Actual billed residential customers number 425 as of December 31, 2000.

**PUMPING EQUIPMENT**

Lift Station Number_____	1	2	3			
Make or Type and nameplate data on pump_____	Goulds	Goulds	Goulds			
Year installed_____	1997	1996	2000			
Rated capacity_____	40 gpm	40 gpm	50 gpm			
Size_____	1 Hp	2 Hp	3 Hp			
Power:						
Electric_____						
Mechanical_____						
Nameplate data of motor_____						

**SERVICE CONNECTIONS**

Size (inches)_____	4					
Type (PVC, VCP, etc.)_____						
Average length_____						
Number of active service connections_____						
Beginning of year_____	412					
Added during year_____						
Retired during year_____						
End of year_____	426 *					
Give full particulars concerning inactive connections_____						

**COLLECTING AND FORCE MAINS**

	Collecting Mains					Force Mains		
Size (inches)_____	4	4	6	6	10	4	4	
Type of main_____	VCP	PVC	VCP	PVC	VCP	AC	PVC	
Length of main (nearest foot)_____								
Beginning of year_____	985	940	17335	2240	1335	1845	1900	
Added during year_____								
Retired during year_____								
End of year_____	985	940	17335	2240	1335	1845	1900	

**MANHOLES**

Size (inches)_____	48			
Type of Manhole_____	Brick			
Number of Manholes:				
Beginning of year_____	47			
Added during year_____				
Retired during year_____				
End of Year_____	47			

\* Per 1999 Annual Report, 412 total customers were billed. Billing program was in error and corrections have been made. Actual total billed customers number 426 as of December 31, 2000.

UTILITY NAME: Crooked Lake Park Sewerage Company

<b>YEAR OF REPORT</b> <b>DECEMBER 31, 2000</b>
---

SYSTEM NAME: \_\_\_\_\_

**TREATMENT PLANT**

Manufacturer _____	Martin _____	_____	_____
Type _____	Extended Air _____	_____	_____
"Steel" or "Concrete" _____	Concrete _____	_____	_____
Total Capacity _____	60,000 gpd _____	_____	_____
Average Daily Flow _____	39,620 gpd _____	_____	_____
Effluent Disposal _____	Percolation Ponds _____	_____	_____
Total Gallons of Wastewater treated _____	14,462,000 _____	_____	_____

**MASTER LIFT STATION PUMPS**

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

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	1,860,000 _____	N/A _____	1,860,000 _____
February _____	1,400,000 _____	_____	1,400,000 _____
March _____	1,333,000 _____	_____	1,333,000 _____
April _____	1,080,000 _____	_____	1,080,000 _____
May _____	992,000 _____	_____	992,000 _____
June _____	837,000 _____	_____	837,000 _____
July _____	1,116,000 _____	_____	1,116,000 _____
August _____	1,209,000 _____	_____	1,209,000 _____
September _____	1,050,000 _____	_____	1,050,000 _____
October _____	1,116,000 _____	_____	1,116,000 _____
November _____	1,260,000 _____	_____	1,260,000 _____
December _____	1,209,000 _____	_____	1,209,000 _____
Total for year _____	14,462,000 _____	_____	14,462,000 _____

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

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT  
DECEMBER 31, 2000

SYSTEM NAME: \_\_\_\_\_

**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

- 1. Present ERCs \* now being served                    141
- 2. Maximum ERCs \*\* that system can efficiently serve \_\_\_\_\_ 214
- 3. Present system connection capacity (in ERC's) using existing lines \_\_\_\_\_ 214
- 4. Future connection capacity (in ERC's) upon service area buildout \_\_\_\_\_ 0
- 5. Estimated annual increase in ERCs \* \_\_\_\_\_ 0
- 6. State any plans and estimated completion dates for any enlargements of this system. \_\_\_\_\_  
\_\_\_\_\_ N/A

- 7. List percent of certificated area where service connections are installed (total for each county)  
70%

- 8. If present systems do not meet the requirements of DEP Rule 62-4, Florida Administrative Code, submit the following:
  - a. Evaluation of the present plant or plants in regard to meeting the DEP's rules.
  - b. Plans for funding and construction of the required upgrading.
  - c. Have these plans been coordinated with the DEP? \_\_\_\_\_
  - d. Do they concur? \_\_\_\_\_
  - e. When will construction begin? \_\_\_\_\_
- 9. Do you discharge effluent to surface waters?\_\_ No
- 10. Department of Environmental Protection ID #\_\_ FLA 013038  
Water Management District ID #\_\_ None

\*  $ERC = ( \text{Total Gallons Treated} / 365 \text{ days} ) / 280 \text{ Gallons Per Day}$

Note: Total Gallons Treated includes both Wastewater treated and Purchased Wastewater Treatment.

\*\* Total Plant Capacity / 280 gallons

# CERTIFICATION OF ANNUAL REPORT

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

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

**Items Certified**

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	<u>Kenneth J. Kowalski</u> *
				(signature of chief executive officer of the utility)

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	<u>Cheryl M. Martin CPA</u> *
				(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.