

**CLASS "C"**

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# WATER AND/OR WASTEWATER UTILITIES

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

# ***ANNUAL REPORT***

SU785-09-AR

Crooked Lake Park Sewerage Company  
Exact Legal Name of Respondent

517-S  
Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



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## ***PUBLIC SERVICE COMMISSION***

FOR THE

## **YEAR ENDED DECEMBER 31, 2009**

## 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 the next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission  
Division of Economic Regulation  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

**ADVANCES FOR CONSTRUCTION** - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( 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)

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# **FINANCIAL SECTION**

REPORT OF

Crooked Lake Park Sewerage Company

(EXACT NAME OF UTILITY)

227 Caloosa Lake Cir N  
Lake Wales, Florida 33859

227 Caloosa Lake Cir N  
Lake Wales, Florida 33859

Polk  
County

Mailing Address

Street Address

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 33859 (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/Sec/Treas	227 Caloosa Lake Cir N Lake Wales, Florida 33859	
Person who prepared this report: Cheryl M. Martin	Certified Public Accountant	19200 Hwy 27 Lake Wales, Florida 33853	
Officers and Managers: Kenneth J. Knowlton	President/Sec/Treas	227 Caloosa Lake Cir N Lake Wales, Florida 33859	\$ \$ \$ \$

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 33859	\$ 12,000 \$ \$ \$ \$ \$

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_-----		\$ _____	\$ 128,999	\$ _____	\$ 128,999
Commercial_-----		_____	_____	_____	_____
Industrial_-----		_____	_____	_____	_____
Multiple Family_-----		_____	_____	_____	_____
Guaranteed Revenues_-----		_____	_____	_____	_____
Other (Specify)_-----		_____	_____	_____	_____
Total Gross Revenue_-----		\$ _____	\$ 128,999	\$ _____	\$ 128,999
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ _____	\$ 110,437	\$ _____	\$ 110,437
Depreciation Expense_-----	F-5	_____	15,933	_____	15,933
CIAC Amortization Expense_-----	F-8	_____	(2,455)	_____	(2,455)
Taxes Other Than Income_-----	F-7	_____	10,313	_____	10,313
Income Taxes_-----	F-7	_____	0	_____	0
Total Operating Expense		\$ _____	134,228	_____	\$ 134,228
Net Operating Income (Loss)		\$ _____	\$ (5,229)	\$ _____	\$ (5,229)
Other Income:					
Nonutility Income_-----		\$ _____	\$ 0	\$ _____	\$ 0
Interest Income		_____	_____	_____	0
Collection Allowance		_____	_____	_____	0
Other Deductions:					
Miscellaneous Nonutility Expenses_-----		\$ _____	\$ _____	\$ _____	\$ 0
Interest Expense_-----		_____	2,036	_____	2,036
Other Amortization Exp		_____	977	_____	977
Net Income (Loss)		\$ _____	\$ (8,242)	\$ _____	\$ (8,242)

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ 356,028	\$ 355,838
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	(248,211)	(237,641)
Net Utility Plant _____		\$ 107,817	\$ 118,197
Cash _____		3,064	1,885
Customer Accounts Receivable (141) _____		23,347	35,970
Other Assets (Specify): _____			0
Note Receivable _____		2,500	6,000
Prepaid Insurance _____		1,336	1,780
Loan Costs (net of amortization) _____		0	0
Deferred Debits - PSC Filing Fee(net of amort.) _____		87	337
Deferred Debits - Rate Case Expense(net of amort.) _____		127	278
Deferred Debits - Legal Fees (net of amort.) _____		0	0
Deferred Debits - Nonrecurring Exp (net of amort.) _____		0	577
Deferred Debits - Nonded. Rate Case Exp _____		1,000	1,000
Deferred Debits - Rate Case Consulting-Future Rate Case _____		7,175	7,175
Deferred Debits - Operating Permit-Future Rate Case _____		11,302	11,302
Deferred Debits - Accounting Fees-Future Rate Case _____		2,100	2,100
Prepaid License - DEP _____		0	200
Total Assets _____		\$ 159,855	\$ 186,801
<b>Liabilities and Capital:</b>			
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	(155,407)	(147,165)
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6		
Total Capital _____		\$ (76,337)	\$ (68,095)
Long Term Debt (224) _____	F-6	\$ 16,145	\$ 21,810
Accounts Payable (231) _____		9,829	5,615
Notes Payable (232) _____		0	0
Customer Deposits (235) _____		0	0
Accrued Taxes (236) _____		22,576	18,377
Other Liabilities Shareholder Loan Payable _____		88,940	117,380
Accrued Interest (237) _____		729	3,286
Advances for Construction _____			
Accrued Salaries (238) _____		84,000	72,000
Contributions in Aid of Construction - Net (271-272) _____	F-8	13,973	16,428
Total Liabilities and Capital _____		\$ 159,855	\$ 186,801



**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service	\$	\$ 356,028	\$ 0	\$ 356,028
----- Construction Work in ----- Other (Specify) ----- ----- -----		0	0	0
Total Utility Plant -----	\$	\$ 356,028	\$ 0	\$ 356,028

**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 -----	\$	\$ 237,641	\$ 0	\$ 237,641
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account -----	\$	\$ 15,933	\$ 0	\$ 15,933
Salvage -----				0
Other Credits (specify) -----				0
Total Credits -----	\$	\$ 15,933	\$ 0	\$ 15,933
<u>Deduct Debits During Year:</u>				
Book cost of plant retired -----	\$	\$ 5,363	\$	\$ 5,363
Cost of removal -----				
Other debits (specify) -----				
Total Debits -----	\$	\$ 5,363	\$	\$ 5,363
Balance End of Year -----	\$	\$ 248,211	\$ 0	\$ 248,211

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 _____	\$ _____	\$ (147,165)
Changes during the year (Specify):		
Net Profit or (Loss) _____		(8,242)
_____		
_____		
Balance end of year _____	\$ _____	\$ (155,407)

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 Rate	# of Pymts	Principal per Balance Sheet Date
Loan Payable Ford Motor Credit - 8/21/2007, Maturity 09/05/2012	1.90%	60	\$ 16,145
_____			
_____			
Total _____			\$ 16,145

**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		499		499
Regulatory assessment fee		5,805		5,805
Other (Specify) Tangible		3,616		3,616
State & Federal payroll tax				0
Public Service Tax				0
Corporate annual report		150		150
Licenses		243		243
<b>Total Taxes Accrued</b>	<b>\$</b>	<b>\$ 10,313</b>	<b>\$</b>	<b>\$ 10,313</b>

**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
Central Electric Motor	\$	\$ 5,829	Contractual Services
Applied Aquatic Management Inc.	\$	\$ 1,201	Contractual Services
A. D. Baynard Plumbing	\$	\$ 2,693	Contractual Services
Brooker Septic Service Inc.	\$	\$ 11,448	Contractual Services
Park Water	\$	\$ 6,909	Billing
Cheryl M. Martin, CPA	\$	\$ 6,105	Accounting & Taxes
Prince Land Service	\$	\$ 500	Contractual Services
Weaver & McClendon PA	\$	\$ 1,100	Legal Services
American Inline	\$	\$ 1,487	Contractual Services
Linda Fisher	\$	\$ 15,000	Contractual Services
Odom Contracting	\$	\$ 4,385	Contractual Services
Florida Dept of Environmental Prot.	\$	\$ 2,000	Contractual Services
Polk Environmental Services	\$	\$ 2,710	Testing
	\$	\$	
	\$	\$	
	\$	\$	
	\$	\$	

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ 127,636	\$ 127,636
2) Add credits during year _____	\$ _____	\$ _____	\$ 0
3) Total _____	_____	127,636	127,636
4) Deduct charges during the year _____	_____	** _____	0
5) Balance end of year _____	_____	127,636	127,636
6) Less Accumulated Amortization _____	_____	(113,663)	(113,663)
7) Net CIAC _____	\$ _____	\$ 13,973	\$ 13,973

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

**ACCUMULATED AMORTIZATION OF CIAC**

	Water	Wastewater	Total
Balance First of Year _____	\$ _____	\$ (111,208)	\$ (111,208)
Add Credits During Year: _____	_____	(2,455)	(2,455)
Deduct Debits During Year: _____	_____	_____	0
Balance End of Year (Must agree with line #6 above.) _____	\$ _____	\$ (113,663)	\$ (113,663)

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

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT DECEMBER 31, 2009
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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, 2009**

**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	\$ _____	\$ _____	\$ _____	\$ _____	\$ N/A

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

<p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
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# **WATER OPERATING SECTION**

**Note:** This utility is a wastewater only service; therefore, Pages W-1 through W-7 have been omitted from this report.

**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	57,023	0		57,023
361	Collection Sewers - Gravity	109,881	0		109,881
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	64,428			64,428
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment	17,898	5,553	5,363	18,088
390	Office Furniture and Equipment	150	0		150
391	Transportation Equipment	29,028			29,028
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	749	0		749
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>\$ 355,838</b>	<b>\$ 5,553</b>	<b>\$ 5,363</b>	<b>\$ 356,028 *</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	\$ 6,628	\$	86	6,714
360	Collection Sewers - Force	27	0 %	27 yr. SL	27,841		1,763	29,604
361	Collection Sewers - Gravity	40	0 %	40 yr. SL	79,234		2,747	81,981
362	Special Collecting Structures		0 %					
363	Services to Customers	35	0 %	35 yr. SL	24,448			24,448
364	Flow Measuring Devices		%					
365	Flow Measuring Installations	35	0 %	35 yr. SL	2,203		151	2,354
370	Receiving Wells	25	0 %	25 yr. SL	17,333			17,333
370	Receiving Wells	15	0 %	15 yr. SL	5,707		438	6,145
380	Treatment and Disposal Equip	15	0 %	15 yr. SL	51,603			51,603
380	Treatment and Disposal Equip	12	0 %	12 yr. SL	6,324			6,324
380	Treatment and Disposal Equip	18	0 %	18 yr. SL	903		82	985
380	Treatment and Disposal Equip	12	0 %	12 yr. SL	2,742		274	3,016
382	Outfall Sewer Lines		%					
389	Other Plant and Miscellaneous Equipment	15	0 %	15 yr. SL	2,627	5,363	5,246	2,510
390	Office Furniture and Equipment	15	0 %	15 yr. SL	89		10	99
391	Transportation Equipment	6	0 %	6 yr. SL	6,601		4,838	11,439
392	Stores Equipment		%					
393	Tools, Shop and Garage Equipment	15	0 %	15 yr. SL	392		50	442
394	Laboratory Equipment	15	%	15 yr. SL	340		9	349
395	Power Operated Equipment		%					
396	Communication Equipment		%					
397	Miscellaneous Equipment		%					
398	Other Tangible Plant		%					
351	Organization Costs	40	0 %	40 yr. SL	2,626		239	2,865
	Totals				\$ 237,641	\$ 5,363	\$ 15,933	\$ 248,211 *

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

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	12,000
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	
715	Purchased Power	10,960
716	Fuel for Power Production	
718	Chemicals	2,683
720	Materials and Supplies	2,871
730	Contractual Services:	
732	Billing	6,909
	Professional	22,205
733	Testing	2,810
	Other	31,953
740	Rents	1,400
750	Transportation Expense	4,872
755	Insurance Expense	9,980
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	1,794
	<b>Total Wastewater Operation And Maintenance Expense</b>	<b>\$ 110,437 *</b>

\* 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)
<b>Residential Service</b>					
All meter sizes	D	1.0	416	416	416
<b>General Service</b>					
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	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
<b>Total</b>			<u>416</u>	<u>416</u>	<u>416</u>

\*\* D = Displacement  
C = Compound  
T = Turbine

**PUMPING EQUIPMENT**

Lift Station Number _____	1	2	3			
Make or Type and nameplate data on pump _____	Goulds	Goulds	Goulds			
Year installed _____	2007	2007	2006			
Rated capacity _____	40 gpm	40 gpm	50 gpm			
Size _____	1 Hp	2 Hp	3 Hp			
Power:						
Electric _____	220 volt	220 volt	220 volt			
Mechanical _____						
Nameplate data of motor _____						

**SERVICE CONNECTIONS**

Size (inches) _____	4					
Type (PVC, VCP, etc.) _____						
Average length _____						
Number of active service connections _____						
Beginning of year _____	416					
Added during year _____						
Retired during year _____						
End of year _____	416					
Give full particulars concerning inactive connections 8 Turn-offs: 5 vacant lots; 3 vacant homes _____						

**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			

**PUMPING EQUIPMENT**

Lift Station Number _____	1	2	3			
Make or Type and nameplate data on pump _____	Goulds	Goulds	Goulds			
Year installed _____	2007	2009	2006			
Rated capacity _____	40 gpm	40 gpm	50 gpm			
Size _____	1 Hp	2 Hp	3 Hp			
Power:						
Electric _____	220 volt	220 volt	220 volt			
Mechanical _____						
Nameplate data of motor _____						

**SERVICE CONNECTIONS**

Size (inches) _____	4					
Type (PVC, VCP, etc.) _____						
Average length _____						
Number of active service connections _____						
Beginning of year _____	416					
Added during year _____						
Retired during year _____						
End of year _____	416					
Give full particulars concerning inactive connections 8 Turn-offs: 5 vacant lots; 3 vacant homes _____						

**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			

**TREATMENT PLANT**

Manufacturer _____	Martin		
Type _____	Extended Air		
"Steel" or "Concrete" _____	Concrete		
Total Permitted Capacity _____	60,000 gpd		
Average Daily Flow _____	55,000 gpd		
Method of Effluent Disposal _____	Percolation Ponds		
Permitted Capacity of Disposal _____	92%		
Total Gallons of Wastewater treated _____	20,077,000		

**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 _____	1,581,000	N/A	1,581,000
February _____	1,344,000		1,344,000
March _____	1,457,000		1,457,000
April _____	1,290,000		1,290,000
May _____	1,457,000		1,457,000
June _____	1,350,000		1,350,000
July _____	1,674,000		1,674,000
August _____ *	1,891,000		1,891,000
September _____	3,090,000		3,090,000
October _____	1,860,000		1,860,000
November _____	1,440,000		1,440,000
December _____	1,643,000		1,643,000
<b>Total for year _____</b>	<b>20,077,000</b>		<b>20,077,000</b>

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

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

**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 129
2. Maximum number of ERCs \* which can be served. 129
3. Present system connection capacity (in ERC's\*) using existing lines. 129
4. Future connection capacity (in ERC's\*) upon service area buildout 9
5. Estimated annual increase in ERCs \* 1
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system. Under consent order, OGC File No. 03-1878

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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? N/A  
If so, when? \_\_\_\_\_
9. Has the utility been required by the DEP or water management district to implement reuse? N/A  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_

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10. When did the company last file a capacity analysis report with the DEP? 2005
11. If 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? Yes
12. Department of Environmental Protection ID # FLA 013038

\* 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 SFR 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).


# 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.   |
| 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. |

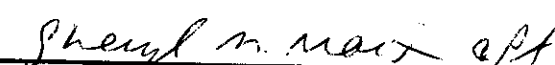
**Items Certified**

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

  
 \_\_\_\_\_  
 (signature of chief executive officer of the utility) \*

Date: 4-30-10

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

  
 \_\_\_\_\_  
 (signature of chief financial officer of the utility) \*

Date: 4-30-10

\* 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  
Wastewater Operations  
Class C**

Company:

For the Year Ended December 31, 2009

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 128,999	\$ 128,999	\$ -
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
<b>Total Wastewater Operating Revenue</b>	<b>\$ 128,999</b>	<b>\$ 128,999</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>			
<b>Net Wastewater Operating Revenues</b>	<b>\$ 128,999</b>	<b>\$ 128,999</b>	<b>\$ -</b>

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).