

# CLASS "C"

## WATER AND/OR WASTEWATER UTILITIES

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

# ANNUAL REPORT

SU785-10-AR  
Crooked Lake Park Sewerage Company  
227 Caloosa Lake Circle, North  
Lake Wales, FL 33859-8605

Certificate Number(s)

Submitted To The

## STATE OF FLORIDA



RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
11 MAY 20 AM 7:19  
DEPARTMENT OF  
ECONOMIC REGULATION

## PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2010

## 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 preceding year ending December 31.

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

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

## GENERAL DEFINITIONS

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

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( 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
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 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: <u>Kenneth J. Knowlton</u>	<u>President/Sec/Treas</u>	<u>227 Caloosa Lake Cir N Lake Wales, Florida 33859</u>	
Person who prepared this report: <u>Cheryl M. Martin</u>	<u>Certified Public Accountant</u>	<u>19200 Hwy 27 Lake Wales, Florida 33853</u>	
Officers and Managers: <u>Kenneth J. Knowlton</u>	<u>President/Sec/Treas</u>	<u>227 Caloosa Lake Cir N Lake Wales, Florida 33859</u>	\$
			\$
			\$
			\$
			\$

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
<u>Kenneth J. Knowlton</u>	<u>100%</u>	<u>227 Caloosa Lake Cir N Lake Wales, Florida 33859</u>	\$ <u>12,000</u>
			\$
			\$
			\$
			\$
			\$

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ _____	\$ 135,735	\$ _____	\$ 135,735
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	_____
<b>Total Gross Revenue_____</b>		<b>\$ _____</b>	<b>\$ 135,735</b>	<b>\$ _____</b>	<b>\$ 135,735</b>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ _____	\$ 98,940	\$ _____	\$ 98,940
Depreciation Expense_____	F-5	_____	13,327	_____	13,327
CIAC Amortization Expense_____	F-8	_____	(1,081)	_____	(1,081)
Taxes Other Than Income_____	F-7	_____	10,416	_____	10,416
Income Taxes_____	F-7	_____	0	_____	0
<b>Total Operating Expense</b>		<b>\$ _____</b>	<b>121,602</b>	<b>_____</b>	<b>\$ 121,602</b>
<b>Net Operating Income (Loss)</b>		<b>\$ _____</b>	<b>\$ 14,133</b>	<b>\$ _____</b>	<b>\$ 14,133</b>
Other Income:					
Nonutility Income_____		\$ _____	\$ 0	\$ _____	\$ 0
Interest Income_____		_____	_____	_____	0
Collection Allowance_____		_____	_____	_____	0
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ 0
Interest Expense_____		_____	3,627	_____	3,627
Other Amortization Exp_____		_____	215	_____	215
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
<b>Net Income (Loss)</b>		<b>\$ _____</b>	<b>\$ 10,291</b>	<b>\$ 0</b>	<b>\$ 10,291</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	\$ 360,257	\$ 356,028
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	(258,756)	(248,211)
Net Utility Plant -----		\$ 101,501	\$ 107,817
Cash -----		1,122	3,064
Customer Accounts Receivable (141) -----		30,140	23,347
Other Assets (Specify): -----			0
Note Receivable		0	2,500
Prepaid Insurance		1,336	1,336
Loan Costs (net of amortization)		0	0
Deferred Debits - PSC Filing Fee(net of amort.)		0	87
Deferred Debits - Rate Case Expense(net of amort.)		0	127
Deferred Debits - Legal Fees (net of amort.)		0	0
Deferred Debits - Nonrecurring Exp (net of amort.)		0	0
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	0
Total Assets -----		\$ 155,676	\$ 159,855
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	(145,116)	(155,407)
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ (66,046)	\$ (76,337)
Long Term Debt (224) -----	F-6	\$ 10,372	\$ 16,145
Accounts Payable (231) -----		4,635	9,829
Notes Payable (232) -----		0	0
Customer Deposits (235) -----		0	0
Accrued Taxes (236) -----		36,477	22,576
Other Liabilities Shareholder Loan Payable		60,986	88,940
Accrued Interest (237) -----		360	729
Advances for Construction -----			
Accrued Salaries (238) -----		96,000	84,000
Contributions in Aid of Construction - Net (271-272) -----	F-8	12,892	13,973
Total Liabilities and Capital -----		\$ 155,676	\$ 159,855



**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service	\$ _____	\$ 360,257	\$ 0	\$ 360,257
-----				
Construction Work in	_____	0	0	0
-----				
Other (Specify) -----	_____	_____	_____	_____
-----				
<b>Total Utility Plant</b> -----	<b>\$ _____</b>	<b>\$ 360,257</b>	<b>\$ 0</b>	<b>\$ 360,257</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 -----	\$ _____	\$ 248,211	\$ 0	\$ 248,211
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account ___	\$ _____	\$ 13,327	\$ 0	\$ 13,327
Salvage -----	_____	_____	_____	0
Other Credits (specify) -----	_____	_____	_____	0
-----				
<b>Total Credits</b> -----	<b>\$ _____</b>	<b>\$ 13,327</b>	<b>\$ 0</b>	<b>\$ 13,327</b>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired -----	\$ _____	\$ 2,782	\$ _____	\$ 2,782
Cost of removal -----	_____	_____	_____	_____
Other debits (specify) -----	_____	_____	_____	_____
-----				
<b>Total Debits</b> -----	<b>\$ _____</b>	<b>\$ 2,782</b>	<b>\$ _____</b>	<b>\$ 2,782</b>
Balance End of Year -----	\$ _____	\$ 258,756	\$ 0	\$ 258,756

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 _____	\$ _____	\$ (155,407)
Changes during the year (Specify):		
Net Profit or (Loss) _____		10,291
_____		_____
_____		_____
Balance end of year _____	\$ _____	\$ (145,116)

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 Ford Motor Credit - 8/21/2007, Maturity 09/05/2012	1.90%	60	\$ 10,372
_____			_____
_____			_____
Total _____			\$ 10,372

**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 _____	_____	319	_____	319
Regulatory assessment fee _____	_____	6,108	_____	6,108
Other (Specify) _____ Tangible	_____	3,808	_____	3,808
State & Federal payroll tax _____	_____	_____	_____	0
Public Service Tax _____	_____	_____	_____	0
Corporate annual report _____	_____	150	_____	150
Licenses _____	_____	32	_____	32
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Taxes Accrued _____	\$ _____	\$ <u>10,416</u>	\$ _____	\$ <u>10,416</u>

**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
Central Electric Motor	\$ _____	\$ 10,935	Contractual Services
American Inline	\$ _____	\$ 2,538	Contractual Services
A. D. Baynard Plumbing	\$ _____	\$ 1,884	Contractual Services
Brooker Septic Service Inc.	\$ _____	\$ 2,055	Contractual Services
Park Water	\$ _____	\$ 6,909	Billing
Cheryl M. Martin, CPA	\$ _____	\$ 4,220	Accounting & Taxes
Linda Fisher	\$ _____	\$ 15,000	Contractual Services
Polk Environmental Services	\$ _____	\$ 3,305	Testing
Kenneth Feltrim	\$ _____	\$ 1,100	Contractual Services
Kenneth Renaud	\$ _____	\$ 2,195	Contractual Services
United Utility Service	\$ _____	\$ 530	Contractual Services
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

**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 _____	_____	(114,744)	(114,744)
7) Net CIAC _____	\$ _____	\$ 12,892	\$ 12,892

**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**

	<u>Water</u>	<u>Wastewater</u>	<u>Total</u>
Balance First of Year _____	\$ _____	\$ (113,663)	\$ (113,663)
Add Credits During Year: _____	_____	(1,081)	(1,081)
Deduct Debits During Year: _____	_____	_____	0
Balance End of Year (Must agree with line #6 above.) _____	\$ _____	\$ (114,744)	\$ (114,744)

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

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT DECEMBER 31, 2010
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**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$ _____	_____ %	_____ %	_____
Preferred Stock	_____	_____ %	_____ %	_____
Long Term Debt	_____	_____ %	_____ %	_____
Customer Deposits	_____	_____ %	_____ %	_____
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____
Deferred Income Taxes	_____	_____ %	_____ %	_____
Other (Explain)	_____	_____ %	_____ %	_____
Total	\$ <u>0</u>	<u>100.00</u> %		<u>N/A</u>

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

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate:	_____ %
Commission Order 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, 2010

**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>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ N/A</b>

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

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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_ _ _ _ _	18,088	7,011	2,782	22,317
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>\$ 356,028</b>	<b>\$ 7,011</b>	<b>\$ 2,782</b>	<b>\$ 360,257 *</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 %	\$ 6,714	\$	\$ 86	\$ 6,800
360	Collection Sewers - Force	27	0 %	27 yr. SL %	29,604		1,764	31,368
361	Collection Sewers - Gravity	40	0 %	40 yr. SL %	81,981		2,109	84,090
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 %	2,354		152	2,506
370	Receiving Wells	25	0 %	25 yr. SL %	17,333			17,333
370	Receiving Wells	15	0 %	15 yr. SL %	6,145		439	6,584
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 %	985		82	1,067
380	Treatment and Disposal Equip	12	0	12 yr. SL %	3,016		275	3,291
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment	15	0 %	15 yr. SL %	2,510	2,782	3,284	3,012
390	Office Furniture and Equipment	15	0 %	15 yr. SL %	99		10	109
391	Transportation Equipment	6	0 %	6 yr. SL %	11,439		4,838	16,277
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment	15	0 %	15 yr. SL %	442		50	492
394	Laboratory Equipment	15	%	15 yr. SL %	349			349
395	Power Operated Equipment		%	%				
396	Communication Equipment		%	%				
397	Miscellaneous Equipment		%	%				
398	Other Tangible Plant		%	%				
351	Organization Costs	40	0 %	40 yr. SL %	2,865		238	3,103
	Totals				\$ 248,211	\$ 2,782	\$ 13,327	\$ 258,756 *

\* 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 _____	9,238
716	Fuel for Power Production _____	_____
718	Chemicals _____	2,130
720	Materials and Supplies _____	550
730	Contractual Services:	
732	Billing _____	6,909
	Professional _____	19,220
733	Testing _____	3,305
	Other _____	28,211
740	Rents _____	1,400
750	Transportation Expense _____	4,872
755	Insurance Expense _____	9,445
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
770	Bad Debt Expense _____	_____
775	Miscellaneous Expenses _____	1,660
	Total Wastewater Operation And Maintenance Expense _____	\$ 98,940 *

\* 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)	
<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)	_____	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine			<b>Total</b>	416	416

**PUMPING EQUIPMENT**

Lift Station Number _____	1	2	3			
Make or Type and nameplate data on pump _____	Goulds	Goulds	Goulds			
Year installed _____	2007	2009	2010			
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			

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

**TREATMENT PLANT**

Manufacturer _____	Martin		
Type _____	Extended Air		
"Steel" or "Concrete" _____	Concrete		
Total Permitted Capacity _____	60,000 gpd		
Average Daily Flow _____	56,033 gpd		
Method of Effluent Disposal _____	Percolation Ponds		
Permitted Capacity of Disposal _____	93%		
Total Gallons of Wastewater treated _____	19,948,000		

**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 _____	1,302,000	N/A	1,302,000
February _____	1,288,000		1,288,000
March _____	1,612,000		1,612,000
April _____	1,470,000		1,470,000
May _____	1,457,000		1,457,000
June _____	1,860,000		1,860,000
July _____	2,232,000		2,232,000
August _____ *	2,139,000		2,139,000
September _____	1,680,000		1,680,000
October _____	1,674,000		1,674,000
November _____	1,560,000		1,560,000
December _____	1,674,000		1,674,000
Total for year _____	19,948,000		19,948,000

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 131
2. Maximum number of ERCs \* which can be served. 131
3. Present system connection capacity (in ERC's\*) using existing lines. 131
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.

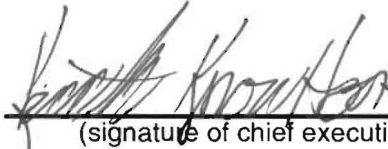
(b) If no historical flow data are available use:  
ERC = Total SFR gallons sold (omit 000/365 days/280 gallons per day).

# 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. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>		*
				(signature of chief executive officer of the utility)	

Date: 5-16-11

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>		*
				(signature of chief financial officer of the utility)	

Date: 5-16-11

\* 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, 2010

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 135,735	\$ 135,735	\$ —
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
<b>Total Wastewater Operating Revenue</b>	<b>\$ 135,735</b>	<b>\$ 135,735</b>	<b>\$ —</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>			
<b>Net Wastewater Operating Revenues</b>	<b>\$ 135,735</b>	<b>\$ 135,735</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).