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WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT
REVISED

SU785-12-AR

Crooked Lake Park Sewerage Company
Exact Legal Name of Respondent

517-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
13 JUL 17 AM 9:54
DIVISION OF
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2012

**ATTACHMENT TO REVISED ANNUAL REPORT YEAR ENDED DECEMBER 31, 2012
FOR CROOKED LAKE PARK SEWERAGE COMPANY
Certificate Number 517-S**

The 2012 Annual Report has been revised to correct the 12/31/12 year end accounts receivable balance. An accurate accounts receivable report was not available for timely filing.

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)

<u>5578 Commercial Blvd</u> <u>Winter Haven, FL 33880</u>	<u>East Lane</u> <u>Lake Wales, FL 33859</u>	<u>Polk</u>
Mailing Address	Street Address	County

Telephone Number (863) 287-6061 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: Louis F Garrard V, 5578 Commercial Blvd, Winter Haven, FL 33880
(863) 287-6061

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>Louis F Garrard V</u>	<u>President/Sec/Treas</u>	<u>5578 Commercial Blvd</u> <u>Winter Haven, FL 33880</u>	
Person who prepared this report: <u>Cheryl M. Martin</u>	<u>Certified Public Accountant</u>	<u>19200 Hwy 27</u> <u>Lake Wales, Florida 33853</u>	
Officers and Managers: <u>Louis F Garrard V</u>	<u>President/Sec/Treas</u>	<u>5578 Commercial Blvd</u> <u>Winter Haven, FL 33880</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>Glenbrook Properties, LLC</u>	<u>100%</u>	<u>5578 Commercial Blvd</u> <u>Winter Haven, FL 33880</u>	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_-----		\$ _____	\$ 125,244	\$ _____	\$ 125,244
Commercial_-----		_____	_____	_____	_____
Industrial_-----		_____	_____	_____	_____
Multiple Family_-----		_____	_____	_____	_____
Guaranteed Revenues_		_____	_____	_____	_____
Other (Specify)_-----		_____	_____	_____	_____
Total Gross Revenue_		\$ _____	\$ 125,244	\$ _____	\$ 125,244
Operation Expense (Must tie to pages W-3 and S-3)					
	W-3 S-3	\$ _____	\$ 114,644	\$ _____	\$ 114,644
Depreciation Expense_	F-5	_____	14,725	_____	14,725
CIAC Amortization Expense_	F-8	_____	(994)	_____	(994)
Taxes Other Than Income_	F-7	_____	9,566	_____	9,566
Income Taxes_-----	F-7	_____	0	_____	0
Total Operating Expense		\$ _____	137,941	\$ _____	\$ 137,941
Net Operating Income (Loss)		\$ _____	\$ (12,697)	\$ _____	\$ (12,697)
Other Income:					
Book adjustment of prior period accrued salaries		\$ _____	\$ 108,000	\$ _____	\$ 108,000
Interest Income		_____	_____	_____	0
Collection Allowance		_____	_____	_____	0
Other Deductions:					
Miscellaneous Nonutility Expenses_-----		\$ _____	\$ 0	\$ _____	\$ 0
Interest Expense_-----		_____	2,521	_____	2,521
Other Amortization Exp		_____	0	_____	0
Net Income (Loss)		\$ _____	\$ 92,782	\$ 0	\$ 92,782

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 433,727	\$ 360,885
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>(253,294)</u>	<u>(267,598)</u>
Net Utility Plant -----		\$ 180,433	\$ 93,287
Cash -----		4,738	2,426
Customer Accounts Receivable (141) -----		11,840	31,352
Other Assets (Specify): -----			0
Note Receivable -----		0	0
Prepaid Insurance -----		5,799	1,380
Loan Costs (net of amortization) -----		0	0
Deferred Debits - PSC Filing Fee(net of amort.) -----		0	0
Deferred Debits - Rate Case Expense(net of amort.) -----		0	0
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 -----		\$ <u>224,387</u>	\$ <u>150,022</u>
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6	3,000	3,000
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		125,521	76,070
Retained Earnings (215) -----	F-6	(50,263)	(143,045)
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ 78,258	\$ (63,975)
Long Term Debt (224) -----	F-6	\$ 118,698	\$ 0
Accounts Payable (231) -----		107	9,027
Notes Payable (232) -----		3,952	4,488
Customer Deposits (235) -----		0	0
Accrued Taxes (236) -----		10,912	50,168
Other Liabilities Shareholder Loan -----		2,109	30,846
Accrued Interest (237) -----		0	123
Advances for Construction -----			108,000
Accrued Salaries (238) -----			108,000
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>10,351</u>	<u>11,345</u>
Total Liabilities and Capital -----		\$ <u>224,387</u>	\$ <u>150,022</u>

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT DECEMBER 31, 2012

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ _____	\$ <u>433,727</u>	\$ <u>0</u>	\$ <u>433,727</u>
Construction Work in -----	_____	<u>0</u>	<u>0</u>	<u>0</u>
Other (Specify) ----- _____ _____	_____ _____	_____ _____	_____ _____	_____ _____
Total Utility Plant -----	\$ _____	\$ <u><u>433,727</u></u>	\$ <u><u>0</u></u>	\$ <u><u>433,727</u></u>

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 -----	\$ _____	\$ <u>267,597</u>	\$ <u>0</u>	\$ <u>267,597</u>
Add Credits During Year:				
Accruals charged to depreciation account -----	\$ _____	\$ <u>14,725</u>	\$ <u>0</u>	\$ <u>14,725</u>
Salvage -----	_____	_____	_____	<u>0</u>
Other Credits (specify) ----- _____	_____	_____	_____	<u>0</u>
Total Credits -----	\$ _____	\$ <u><u>14,725</u></u>	\$ <u><u>0</u></u>	\$ <u><u>14,725</u></u>
Deduct Debits During Year:				
Book cost of plant retired -----	\$ _____	\$ <u>29,028</u>	\$ _____	\$ <u>29,028</u>
Cost of removal -----	_____	_____	_____	_____
Other debits (specify) ----- _____	_____	_____	_____	_____
Total Debits -----	\$ _____	\$ <u><u>29,028</u></u>	\$ _____	\$ <u><u>29,028</u></u>
Balance End of Year -----	\$ _____	\$ <u><u>253,294</u></u>	\$ <u><u>0</u></u>	\$ <u><u>253,294</u></u>

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 _____	\$ _____	\$ (143,045)
Changes during the year (Specify): Net Profit or (Loss) _____	_____	92,782
_____	_____	_____
Balance end of year _____	\$ _____	\$ (50,263)

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	
N/P Ally Bank - date of issue; 10/05/2012; date of maturity 10/19/2017	5.00%	60	\$ 23,698
Promissory Note - Mainstay Financial Services; date of issue 11/12/2012; date of maturity 11/1/2015	10.00%	Balloon	95,000
Total _____			\$ 118,698

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 _____	_____	271	_____	271
Regulatory assessment fee _____	_____	5,636	_____	5,636
Other (Specify) _____ Tangible	_____	3,420	_____	3,420
State & Federal payroll tax _____	_____	_____	_____	0
Public Service Tax _____	_____	_____	_____	0
Corporate annual report _____	_____	150	_____	150
Licenses _____	_____	89	_____	89
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Taxes Accrued _____	\$ _____	\$ <u>9,566</u>	\$ _____	\$ <u>9,566</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
A. D. Baynard Plumbing	\$ _____	\$ 2,591	Contractual Services
Central Electric Motor	\$ _____	\$ 4,135	Contractual Services
C & W Equipment Repair & Maint	\$ _____	\$ 2,871	Contractual Services
Carl Hickey	\$ _____	\$ 900	Contractual Services
Kenneth Renaud	\$ _____	\$ 6,585	Contractual Services
Park Water	\$ _____	\$ 5,182	Billing
Cheryl M. Martin, CPA	\$ _____	\$ 4,505	Accounting & Taxes
Innovative Field Solutions	\$ _____	\$ 11,628	Contractual Services
Linda Fisher	\$ _____	\$ 5,000	Contractual Services
Weaver & McClendon PA	\$ _____	\$ 3,731	Legal
Polk Environmental Services	\$ _____	\$ 1,460	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 _____	_____	(117,285)	(117,285)
7) Net CIAC _____	\$ _____	\$ 10,351	\$ 10,351

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 _____	\$ _____	\$ (116,291)	\$ (116,291)
Add Credits During Year: _____	_____	(994)	(994)
Deduct Debits During Year: _____	_____	_____	0
Balance End of Year (Must agree with line #6 above.) _____	\$ _____	\$ (117,285)	\$ (117,285)

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

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT DECEMBER 31, 2012

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, 2012

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	\$ _____	\$ _____	\$ _____	\$ _____	\$ <u>N/A</u>

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

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	77,500	_____	84,429
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_____	22,945	_____	_____	22,945
390	Office Furniture and Equipment_____	150	0	_____	150
391	Transportation Equipment_____	29,028	24,370	29,028	24,370
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_____	_____	_____	_____	_____
	Total Wastewater Plant_____	\$ 360,885	\$ 101,870	\$ 29,028	\$ 433,727 *

* 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 %	\$ 6,886	\$	\$ 427	\$ 7,313
360	Collection Sewers - Force	27	0 %	27 yr. SL %	33,132		1,764	34,896
361	Collection Sewers - Gravity	40	0 %	40 yr. SL %	85,397		1,307	86,704
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 %	2,657		151	2,808
370	Receiving Wells	25	0 %	25 yr. SL %	17,333			17,333
370	Receiving Wells	15	0 %	15 yr. SL %	6,588			6,588
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 %	1,149		82	1,231
380	Treatment and Disposal Equip	12	0	12 yr. SL %	3,566		275	3,841
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment	15	0 %	15 yr. SL %	3,047		1,530	4,577
390	Office Furniture and Equipment	15	0 %	15 yr. SL %	119		10	129
391	Transportation Equipment	6	0 %	6 yr. SL %	21,115	29,028	8,890	977
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment	15	0 %	15 yr. SL %	542		50	592
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 %	3,342		239	3,581
	Totals				\$ 267,597	\$ 29,028	\$ 14,725	\$ 253,294 *

* This amount should tie to Sheet F-5.

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	\$ 5,605
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	_____
704	Employee Pensions and Benefits _____	_____
710	Purchased Wastewater Treatment _____	_____
711	Sludge Removal Expense _____	1,555
715	Purchased Power _____	8,651
716	Fuel for Power Production _____	_____
718	Chemicals _____	2,528
720	Materials and Supplies _____	2,091
730	Contractual Services:	
732	Billing _____	5,182
	Professional _____	24,864
733	Testing _____	1,460
	Other _____	18,350
740	Rents _____	0
750	Transportation Expense _____	9,999
755	Insurance Expense _____	10,027
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
770	Bad Debt Expense _____	22,709
775	Miscellaneous Expenses _____	1,623
	Total Wastewater Operation And Maintenance Expense _____	\$ 114,644 *

* 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)	
Residential Service					
All meter sizes	D	1.0	416	416	416
General Service					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine			Total	416	416

PUMPING EQUIPMENT

Lift Station Number _____	1	2	3			
Make or Type and nameplate data on pump _____	Goulds	Goulds	Goulds			
Year installed _____	2007	2011	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			

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT DECEMBER 31, 2012

SYSTEM NAME: _____

TREATMENT PLANT

Manufacturer_____	Martin	_____	_____
Type_____	Extended Air	_____	_____
"Steel" or "Concrete"_____	Concrete	_____	_____
Total Permitted Capacity_____	60,000 gpd	_____	_____
Average Daily Flow_____	54,690 gpd	_____	_____
Method of Effluent Disposal_____	Percolation Ponds	_____	_____
Permitted Capacity of Disposal_____	90%	_____	_____
Total Gallons of Wastewater treated_____	18,041,000	_____	_____

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_____	1,848,000	N/A	1,848,000
February_____	1,743,000	_____	1,743,000
March_____	1,690,000	_____	1,690,000
April_____	1,573,000	_____	1,573,000
May_____	1,707,000	_____	1,707,000
June_____	1,470,000	_____	1,470,000
July_____	1,610,000	_____	1,610,000
August_____	1,705,000	_____	1,705,000
September_____	1,645,000	_____	1,645,000
October_____	982,000	_____	982,000
November_____	1,123,000	_____	1,123,000
December_____	945,000	_____	945,000
Total for year_____	18,041,000	_____	18,041,000

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT
DECEMBER 31, 2012

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 * 0
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system. Under consent order, OGC File No. 03-1878
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? _____
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:

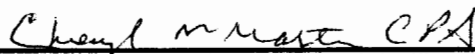
- YES NO
 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.
- YES NO
 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
- YES NO
 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 NO
 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. 2. 3. 4.  *

(signature of chief executive officer of the utility)

Date: _____

1. 2. 3. 4.  *

(signature of chief financial officer of the utility)

Date: 7/9/13

* 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: *CROOKED LAKE PARK SEWERAGE COMPANY*

For the Year Ended December 31, 2012

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 125,244	\$ 125,244	\$ 0
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
Total Wastewater Operating Revenue	\$ 125,244	\$ 125,244	\$ 0
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility			
Net Wastewater Operating Revenues	\$ 125,244	\$ 125,244	\$ 0

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).