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CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

SU785-13-AR
Louis F. Garrard
Crooked Lake Park Sewerage Company
5578 Commercial Blvd.
Winter Haven, FL 33880-1008

Submitted To The

STATE OF FLORIDA

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
14 MAY 20 AM 7:16
DIVISION OF
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2013

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceding year ending December 31.

Florida Public Service Commission
Division of Accounting and Finance
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 Accounting and Finance, 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)

TABLE OF CONTENTS

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

FINANCIAL SECTION

REPORT OF

CL-2092 (Sunshine State One-call)
 (EXACT NAME OF UTILITY)

Crooked Lake Park Sewerage Company

5578 Commercial Blvd
Winter Haven, FL 33880

Mailing Address

East Lane
Lake Wales, FL 33859

Street Address

Polk
 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</u> <u>Accountant</u>	<u>19200 Hwy 27</u> <u>Lake Wales, Florida 33853</u>	
Officers and Managers: <u>Louis F Garrard V</u> <u>deb.null@garrardinc.com</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 -----		\$ _____	\$ <u>129,567</u>	\$ _____	\$ <u>129,567</u>
Commercial -----		_____	_____	_____	_____
Industrial -----		_____	_____	_____	_____
Multiple Family -----		_____	_____	_____	_____
Guaranteed Revenues -----		_____	_____	_____	_____
Other (Specify) -----		_____	_____	_____	_____
Total Gross Revenue -----		\$ _____	\$ <u>129,567</u>	\$ _____	\$ <u>129,567</u>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ _____	\$ <u>101,389</u>	\$ _____	\$ <u>101,389</u>
Depreciation Expense -----	F-5	_____	<u>16,836</u>	_____	<u>16,836</u>
CIAC Amortization Expense -----	F-8	_____	<u>(966)</u>	_____	<u>(966)</u>
Taxes Other Than Income -----	F-7	_____	<u>9,343</u>	_____	<u>9,343</u>
Income Taxes -----	F-7	_____	<u>0</u>	_____	<u>0</u>
Total Operating Expense		\$ _____	<u>126,602</u>	_____	\$ <u>126,602</u>
Net Operating Income (Loss)		\$ _____	\$ <u>2,966</u>	\$ _____	\$ <u>2,966</u>
Other Income:					
-----		\$ _____	\$ _____	\$ _____	\$ <u>0</u>
Interest Income		_____	_____	_____	<u>0</u>
Collection Allowance		_____	_____	_____	<u>0</u>
Other Deductions:					
Miscellaneous Nonutility Expenses -----		\$ _____	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Interest Expense -----		_____	<u>12,447</u>	_____	<u>12,447</u>
Other Amortization Exp -----		_____	<u>105</u>	_____	<u>105</u>
Net Income (Loss)		\$ _____	\$ <u>(9,587)</u>	\$ <u>0</u>	\$ <u>(9,587)</u>

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>513,952</u>	\$ <u>433,727</u>
Accumulated Depreciation and Amortization (108)-----	F-5,W-2,S-2	<u>(267,733)</u>	<u>(253,294)</u>
Net Utility Plant-----		\$ <u>246,219</u>	\$ <u>180,433</u>
Cash-----		23,661	4,738
Customer Accounts Receivable (141)-----		10,715	11,840
Other Assets (Specify):-----			0
Notes Receivable		7,228	0
Prepaid Insurance		4,579	5,799
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.)		895	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>314,874</u>	\$ <u>224,387</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	125,521
Retained Earnings (215)-----	F-6	(59,850)	(50,263)
Proprietary Capital (Proprietary and partnership only) (218)-----	F-6		
Total Capital-----		\$ 68,672	\$ 78,258
Long Term Debt (224)-----	F-6	\$ 202,750	\$ 118,698
Accounts Payable (231)-----		4,982	107
Notes Payable (232)-----		5,053	3,952
Customer Deposits (235)-----		0	0
Accrued Taxes (236)-----		21,323	10,912
Other Liabilities Shareholder Loan		2,109	2,109
Accrued Interest (237)-----		0	0
Advances for Construction			
Accrued Salaries (238)-----			0
Contributions in Aid of Construction - Net (271-272)-----	F-8	<u>9,985</u>	<u>10,351</u>
Total Liabilities and Capital-----		\$ <u>314,874</u>	\$ <u>224,387</u>

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ _____	\$ <u>513,952</u>	\$ <u>0</u>	\$ <u>513,952</u>
Construction Work in -----	_____	<u>0</u>	<u>0</u>	<u>0</u>
Other (Specify) _____ _____ _____	_____ _____ _____	_____ _____ _____	_____ _____ _____	_____ _____ _____
Total Utility Plant _____	\$ _____	\$ <u>513,952</u>	\$ <u>0</u>	\$ <u>513,952</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>253,294</u>	\$ <u>0</u>	\$ <u>253,294</u>
Add Credits During Year:				
Accruals charged to depreciation account _____	\$ _____	\$ <u>16,836</u>	\$ <u>0</u>	\$ <u>16,836</u>
Salvage _____	_____	_____	_____	<u>0</u>
Other Credits (specify) _____	_____	_____	_____	<u>0</u>
Total Credits _____	\$ _____	\$ <u>16,836</u>	\$ <u>0</u>	\$ <u>16,836</u>
Deduct Debits During Year:				
Book cost of plant retired _____	\$ _____	\$ <u>2,397</u>	\$ _____	\$ <u>2,397</u>
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ <u>2,397</u>	\$ _____	\$ <u>2,397</u>
Balance End of Year _____	\$ _____	\$ <u>267,733</u>	\$ <u>0</u>	\$ <u>267,733</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 _____	\$ _____	\$ (50,263)
Changes during the year (Specify):		
Net Profit or (Loss) _____	_____	(9,587)
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ (59,850)

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	\$ 19,252
Promissory Note - Mainstay Financial Services; date of issue 11/12/2012; date of maturity 11/1/2015	10.00%	Balloon	150,000
N/P Ally Bank - date of issue; 09/30/2013; date of maturity 09/30/2018	4.00%	60	33,498
Total _____			\$ 202,750

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 _____	_____	2,823	_____	2,823
Regulatory assessment fee _____	_____	5,831	_____	5,831
Other (Specify) _____ Tangible	_____	539	_____	539
State & Federal payroll tax _____	_____	_____	_____	0
Public Service Tax _____	_____	_____	_____	0
Corporate annual report _____	_____	150	_____	150
Licenses _____	_____	_____	_____	0
Total Taxes Accrued _____	\$ _____	\$ <u>9,343</u>	\$ _____	\$ <u>9,343</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
A. D. Baynard Plumbing	\$ _____	\$ 1,112	Contractual Services
Applied Aquatic Mgt Inc	\$ _____	\$ 1,000	Contractual Services
Brooker Septic Service Inc	\$ _____	\$ 2,400	Contractual Services
Certistaff	\$ _____	\$ 15,407	Contractual Services
College Park Mobile Home Part	\$ _____	\$ 4,297	Contractual Services
Park Water Co	\$ _____	\$ 5,757	Billing
Cheryl M. Martin, CPA	\$ _____	\$ 6,650	Accounting & Taxes
Innovative Field Solutions	\$ _____	\$ 4,620	Contractual Services
Consta Flow, Inc.	\$ _____	\$ 13,612	Contractual Services
Mainstay Financial Services, LLC	\$ _____	\$ 8,193	Contractual Services
Garrard Framing & Drywall	\$ _____	\$ 929	Contractual Services
RDI Concrete	\$ _____	\$ 1,000	Contractual Services
Tri-Florida Water Treatment, Inc.	\$ _____	\$ 599	Contractual Services
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ <u>127,636</u>	\$ <u>127,636</u>
2) Add credits during year _____	\$ _____	\$ <u>600</u>	\$ <u>600</u>
3) Total _____	_____	<u>128,236</u>	<u>128,236</u>
4) Deduct charges during the year _____	_____	** _____	<u>0</u>
5) Balance end of year _____	_____	<u>128,236</u>	<u>128,236</u>
6) Less Accumulated Amortization _____	_____	<u>(118,251)</u>	<u>(118,251)</u>
7) Net CIAC _____	\$ _____	\$ <u>9,985</u>	\$ <u>9,985</u>

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 _____		\$ _____	\$ <u>0</u>
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	1	\$ <u>450</u>	\$ <u>450</u>
Tie into Lateral	1	<u>150</u>	<u>150</u>
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____		\$ _____	\$ <u>600</u>

ACCUMULATED AMORTIZATION OF CIAC

	Water	Wastewater	Total
Balance First of Year _____	\$ _____	\$ <u>(117,285)</u>	\$ <u>(117,285)</u>
Add Credits During Year: _____	_____	<u>(966)</u>	<u>(966)</u>
Deduct Debits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.) _____	\$ _____	\$ <u>(118,251)</u>	\$ <u>(118,251)</u>

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

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT DECEMBER 31, 2013

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, 2013

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 _____	84,429	40,401		124,830
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	7,707	2,397	28,255
390	Office Furniture and Equipment _____	150	0		150
391	Transportation Equipment _____	24,370	34,514		58,884
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 _____	\$ 433,727	\$ 82,622	\$ 2,397	\$ 513,952 *

* 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 %	\$ 7,313	\$	\$ 3,883	\$ 11,196
360	Collection Sewers - Force	27	0 %	27 yr. SL %	34,896		1,763	36,659
361	Collection Sewers - Gravity	40	0 %	40 yr. SL %	86,704		1,307	88,011
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 %	2,808		151	2,959
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 %	1,231		82	1,313
380	Treatment and Disposal Equip	12	0	12 yr. SL %	3,841		275	4,116
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment	15	0 %	15 yr. SL %	4,577	2,397	3,549	5,729
390	Office Furniture and Equipment	15	0 %	15 yr. SL %	129		10	139
391	Transportation Equipment	6	0 %	6 yr. SL %	977		5,527	6,504
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment	15	0 %	15 yr. SL %	592		50	642
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 %	3,581		239	3,820
	Totals				\$ 253,294	\$ 2,397	\$ 16,836	\$ 267,733 *

* 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	_____
704	Employee Pensions and Benefits	_____
710	Purchased Wastewater Treatment	_____
711	Sludge Removal Expense	8,342
715	Purchased Power	8,508
716	Fuel for Power Production	_____
718	Chemicals	3,037
720	Materials and Supplies	775
730	Contractual Services:	
732	Billing	5,757
	Professional	21,069
733	Testing	_____
	Other	39,751
740	Rents	0
750	Transportation Expense	817
755	Insurance Expense	7,913
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
770	Bad Debt Expense	5,131
775	Miscellaneous Expenses	289
	Total Wastewater Operation And Maintenance Expense	\$ 101,389 *

* 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)
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 _____	<u>Goulds</u>	<u>Goulds</u>	<u>BJM</u>	_____	_____	_____
Year installed _____	<u>2013</u>	<u>2011</u>	<u>2013</u>	_____	_____	_____
Rated capacity _____	<u>60 gpm</u>	<u>40 gpm</u>	<u>40 gpm</u>	_____	_____	_____
Size _____	<u>5 Hp</u>	<u>2 Hp</u>	<u>1 Hp</u>	_____	_____	_____
Power:						
Electric _____	<u>230 volt</u>	<u>220 volt</u>	<u>220 volt</u>	_____	_____	_____
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 connection 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 _____	<u>VCP</u>	<u>PVC</u>	<u>VCP</u>	<u>PVC</u>	<u>VCP</u>	<u>AC</u>	<u>PVC</u>	_____
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 _____	<u>Brick</u>	_____	_____	_____
Number of Manholes:				
Beginning of year _____	47	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	47	_____	_____	_____

SYSTEM NAME: _____

TREATMENT PLANT

Manufacturer _____	McNeil	_____	_____
Type _____	Extended Air	_____	_____
"Steel" or "Concrete" _____	Concrete	_____	_____
Total Permitted Capacity _____	60,000 gpd	_____	_____
Average Daily Flow _____	47,000 gpd	_____	_____
Method of Effluent Disposal _____	Evap Perc Ponds	_____	_____
Permitted Capacity of Disposal _____	90%	_____	_____
Total Gallons of Wastewater treated _____	20,567,000	_____	_____

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 _____ *	1,370,000	N/A	1,370,000
February _____	1,355,000	_____	1,355,000
March _____	1,197,000	_____	1,197,000
April _____	1,717,000	_____	1,717,000
May _____	1,642,000	_____	1,642,000
June _____	1,701,000	_____	1,701,000
July _____ *	1,787,000	_____	1,787,000
August _____ *	1,932,000	_____	1,932,000
September _____	2,505,000	_____	2,505,000
October _____	2,057,000	_____	2,057,000
November _____	1,659,000	_____	1,659,000
December _____	1,645,000	_____	1,645,000
Total for year _____	20,567,000	_____	20,567,000

If Wastewater Treatment is purchased, indicate the vendor: _____

* Gallons are estimated, based on prior years. No meter reading was available for January; the flow meter was broken for July and August readings.

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
Agreement reached see attached settlement agreement
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
<input checked="" type="checkbox"/> | NO
<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
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<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
<input checked="" type="checkbox"/> | NO
<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. |

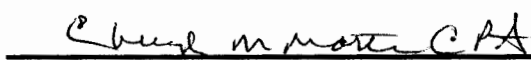
Items Certified

- | | | | |
|---|---|---|---|
| 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: _____

- | | | | |
|---|---|---|---|
| 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: 5/14/14

* 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, 2013

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ <u>129,567</u>	\$ <u>129,567</u>	\$ <u>—</u>
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
Total Wastewater Operating Revenue	\$ <u>129,567</u>	\$ <u>129,567</u>	\$ <u>—</u>
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
Net Wastewater Operating Revenues	\$ <u>129,567</u>	\$ <u>129,567</u>	\$ <u>—</u>

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).