

CLASS "C"

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WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

SU785-14-AR
Deb Null
Crooked Lake Park Sewerage Company
5578 Commercial Blvd.
Winter Haven, FL 33880-1008

Submitted To The
STATE OF FLORIDA

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
15 MAY -8 AM 9:16
DIVISION OF
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2014

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". (USOA)

AMORTIZATION - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC) - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

CONSTRUCTION WORK IN PROGRESS (CWIP) - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

DEPRECIATION - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

EFFLUENT REUSE - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER) - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER) - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

GUARANTEED REVENUE CHARGE - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

LONG TERM DEBT - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

PROPRIETARY CAPITAL (For proprietorships and partnerships only) - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

RETAINED EARNINGS - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

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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>
Mailing Address	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>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		\$ _____	\$ 126,533	\$ _____	\$ 126,533
Commercial		_____	_____	_____	_____
Industrial		_____	_____	_____	_____
Multiple Family		_____	_____	_____	_____
Guaranteed Revenues		_____	_____	_____	_____
Other (Specify)		_____	_____	_____	_____
Total Gross Revenue		\$ _____	\$ 126,533	\$ _____	\$ 126,533
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ _____	\$ 107,671	\$ _____	\$ 107,671
Depreciation Expense	F-5	_____	20,460	_____	20,460
CIAC Amortization Expense	F-8	_____	(1,072)	_____	(1,072)
Taxes Other Than Income	F-7	_____	8,671	_____	8,671
Income Taxes	F-7	_____	0	_____	0
Total Operating Expense		\$ _____	135,730	_____	\$ 135,730
Net Operating Income (Loss)		\$ _____	\$ -9,197	\$ _____	\$ -9,197
Other Income:					
		\$ _____	\$ _____	\$ _____	\$ 0
Interest Income		_____	_____	_____	0
Collection Allowance		_____	_____	_____	0
Other Deductions:					
Miscellaneous Nonutility Expenses, Penalty		\$ _____	\$ 50,000	\$ _____	\$ 50,000
Interest Expense		_____	18,970	_____	18,970
Other Amortization Exp		_____	296	_____	296
		_____	_____	_____	_____
Net Income (Loss)		\$ _____	\$ (78,463)	\$ 0	\$ (78,463)

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>529,534</u>	\$ <u>513,952</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>(286,945)</u>	<u>(267,733)</u>
Net Utility Plant -----		\$ <u>242,589</u>	\$ <u>246,219</u>
Cash -----		542	23,661
Customer Accounts Receivable (141) -----		12,808	10,715
Other Assets (Specify): -----			0
Notes Receivable -----		69	7,228
Prepaid Insurance -----		3,786	4,579
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.) -----		1,349	895
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>282,720</u>	\$ <u>314,874</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	(138,313)	(59,850)
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ <u>-9,792</u>	\$ <u>68,672</u>
Long Term Debt (224) -----	F-6	\$ <u>241,645</u>	\$ <u>202,750</u>
Accounts Payable (231) -----		9,008	4,982
Notes Payable (232) -----		150	5,053
Customer Deposits (235) -----		0	0
Accrued Taxes (236) -----		30,687	21,323
Other Liabilities Shareholder Loan -----		2,109	2,109
Accrued Interest (237) -----		0	0
Advances for Construction -----			0
Accrued Salaries (238) -----			0
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>8,913</u>	<u>9,985</u>
Total Liabilities and Capital -----		\$ <u>282,720</u>	\$ <u>314,874</u>

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service	\$ _____	\$ <u>529,534</u>	\$ <u>0</u>	\$ <u>529,534</u>

Construction Work in -----	_____	<u>0</u>	<u>0</u>	<u>0</u>
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ _____	\$ <u>529,534</u>	\$ <u>0</u>	\$ <u>529,534</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>267,733</u>	\$ <u>0</u>	\$ <u>267,733</u>
Add Credits During Year:				
Accruals charged to depreciation account _____	\$ _____	\$ <u>20,460</u>	\$ <u>0</u>	\$ <u>20,460</u>
Salvage _____	_____	_____	_____	<u>0</u>
Other Credits (specify) _____	_____	_____	_____	<u>0</u>
Total Credits _____	\$ _____	\$ <u>20,460</u>	\$ <u>0</u>	\$ <u>20,460</u>
Deduct Debits During Year:				
Book cost of plant retired _____	\$ _____	\$ <u>1,248</u>	\$ _____	\$ <u>1,248</u>
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ <u>1,248</u>	\$ _____	\$ <u>1,248</u>
Balance End of Year _____	\$ _____	\$ <u>286,945</u>	\$ <u>0</u>	\$ <u>286,945</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 _____	\$ _____	\$ (59,850)
Changes during the year (Specify):		
Net Profit or (Loss) _____		(78,463)

Balance end of year _____	\$ _____	\$ (138,313)

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	
<u>N/P Ally Bank - date of issue; 10/05/2012; date of maturity 10/19/2017</u>	5.00%	60	\$ 14,579
<u>Promissory Note - Mainstay Financial Services; date of issue 11/12/2012;</u>			
<u>date of maturity 11/1/2015</u>	10.00%	Balloon	200,000
<u>N/P Ally Bank - date of issue; 09/30/2013; date of maturity 09/30/2018</u>	4.00%	60	27,066
Total _____			\$ 241,645

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 _____	_____	2,114	_____	2,114
Regulatory assessment fee _____	_____	5,694	_____	5,694
Other (Specify) _____ Tangible	_____	514	_____	514
State & Federal payroll tax _____	_____	_____	_____	0
Public Service Tax _____	_____	_____	_____	0
Corporate annual report _____	_____	150	_____	150
Licenses _____	_____	199	_____	199
Total Taxes Accrued _____	\$ _____	\$ style="text-align: right;">8,671	\$ _____	\$ style="text-align: right;">8,671

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	\$ _____	\$ 981	Contractual Services
Applied Aquatic Mgt Inc	\$ _____	\$ 1,200	Contractual Services
Eagle Eye Quality Lawn Care	\$ _____	\$ 2,100	Contractual Services
Elite Plumbing Enterprises	\$ _____	\$ 2,294	Contractual Services
College Park Mobile Home Park	\$ _____	\$ 15,882	Contractual Services
Park Water Co	\$ _____	\$ 7,486	Billing
Cheryl M. Martin, CPA	\$ _____	\$ 6,550	Accounting & Taxes
Jesus Pagan	\$ _____	\$ 1,200	Contractual Services
Consta Flow, Inc.	\$ _____	\$ 23,164	Contractual Services
Orange Industrial Service	\$ _____	\$ 1,544	Contractual Services
Shane Tractor Service	\$ _____	\$ 700	Contractual Services
Sunburst Dream Homes LLC	\$ _____	\$ 1,786	Contractual Services
Brooker Septic Service Inc	\$ _____	\$ 1,480	Contractual Services
Law Office of Craig B Hill, P L	\$ _____	\$ 12,527	Legal Services
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ <u>128,236</u>	\$ <u>128,236</u>
2) Add credits during year _____	\$ _____	\$ _____	\$ <u>0</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>(119,323)</u>	<u>(119,323)</u>
7) Net CIAC _____	\$ _____	\$ <u>8,913</u>	\$ <u>8,913</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	0	\$ 450	\$ 0
Tie into Lateral	0	150	0
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____		\$ _____	\$ <u>0</u>

ACCUMULATED AMORTIZATION OF CIAC

	Water	Wastewater	Total
Balance First of Year _____	\$ _____	\$ <u>(118,251)</u>	\$ <u>(118,251)</u>
Add Credits During Year: _____	_____	<u>(1072)</u>	<u>(1072)</u>
Deduct Debits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.) _____	\$ _____	\$ <u>(119,323)</u>	\$ <u>(119,323)</u>

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

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT DECEMBER 31, 2014

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, 2014

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_____	124,830	10,000		134,830
360	Collection Sewers - Force_____	57,023	6,830		63,853
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_____	28,255			28,255
390	Office Furniture and Equipment_____	150	0	150	0
391	Transportation Equipment_____	58,884			58,884
392	Stores Equipment_____				
393	Tools, Shop and Garage Equipment_____	749	0	749	0
394	Laboratory Equipment_____	349	0	349	0
395	Power Operated Equipment_____				
396	Communication Equipment_____				
397	Miscellaneous Equipment_____				
398	Other Tangible Plant_____				
	Total Wastewater Plant_____	\$ 513,952	\$ 16,830	\$ 1,248	\$ 529,534 *

* 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 %	\$ 11,196	\$	\$ 4,737	\$ 15,933
360	Collection Sewers - Force	27	0 %	27 yr. SL %	36,659		1,857	38,516
361	Collection Sewers - Gravity	40	0 %	40 yr. SL %	88,011		1,308	89,319
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 %	2,959		151	3,110
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 %	1,313		82	1,395
380	Treatment and Disposal Equip	12	0	12 yr. SL %	4,115		270	4,385
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment	15	0 %	15 yr. SL %	5,729		1,884	7,613
390	Office Furniture and Equipment	15	0 %	15 yr. SL %	139	150	11	0
391	Transportation Equipment	6	0 %	6 yr. SL %	6,504		9,814	16,318
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment	15	0 %	15 yr. SL %	642	749	107	0
394	Laboratory Equipment	15	%	15 yr. SL %	349	349		0
395	Power Operated Equipment		%	%				
396	Communication Equipment		%	%				
397	Miscellaneous Equipment		%	%				
398	Other Tangible Plant		%	%				
351	Organization Costs	40	0 %	40 yr. SL %	3,820		239	4,059
	Totals				\$ 267,732	\$ 1,248	\$ 20,460	\$ 286,944 *

* 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	7,028
715	Purchased Power	8,979
716	Fuel for Power Production	_____
718	Chemicals	4,742
720	Materials and Supplies	106
730	Contractual Services:	
732	Billing	7,486
	Professional	19,427
733	Testing	_____
	Other	52,375
740	Rents	_____
750	Transportation Expense	72
755	Insurance Expense	5,648
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
770	Bad Debt Expense	_____
775	Miscellaneous Expenses	1,808
	Total Wastewater Operation And Maintenance Expense	\$ 107,671 *

* 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	BJM	_____	_____	_____
Year installed _____	2013	2011	2013	_____	_____	_____
Rated capacity _____	60 gpm	40 gpm	40 gpm	_____	_____	_____
Size _____	5 Hp	2 Hp	1 Hp	_____	_____	_____
Power:						
Electric _____	230 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 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 _____	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, 2014

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 _____	22,448,000	_____	_____

MASTER LIFT STATION PUMPS

Manufacturer _____	_____	_____	_____	_____
Capacity (GPM's) _____	100 GPM	100 GPM	_____	_____
Motor:				
Manufacturer _____	BJM	BJM	_____	_____
Horsepower _____	1 HP	1 HP	_____	_____
Power (Electric or Mechanical) _____	Electric	Electric	_____	_____

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____ *	1,525,000	N/A	1,525,000
February _____	1,484,000	_____	1,484,000
March _____	1,589,000	_____	1,589,000
April _____	1,453,000	_____	1,453,000
May _____	1,562,000	_____	1,562,000
June _____	2,131,000	_____	2,131,000
July _____ *	2,528,000	_____	2,528,000
August _____ *	2,298,000	_____	2,298,000
September _____	2,393,000	_____	2,393,000
October _____	1,741,000	_____	1,741,000
November _____	1,777,000	_____	1,777,000
December _____	1,967,000	_____	1,967,000
Total for year _____	22,448,000	_____	22,448,000

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.

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT
DECEMBER 31, 2014

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? 2011
 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: 4/30/15

* 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, 2014

(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>126,533</u>	\$ <u>126,533</u>	\$ <u>0</u>
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
Total Wastewater Operating Revenue	\$ <u>126,533</u>	\$ <u>126,533</u>	\$ <u>0</u>
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
Net Wastewater Operating Revenues	\$ <u>126,533</u>	\$ <u>126,533</u>	\$ <u>0</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).