

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

Kelly Dice
Crooked Lake Park Sewerage Company
5578 Commercial Blvd
Winter Haven, FL 33880
SU785-18-AR

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Public Service Commission
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Submitted To The

STATE OF FLORIDA

2019 APR - 2 AM 10:13
DIVISION OF
ACCOUNTING & FINANCE
FLORIDA PUBLIC SERVICE
COMMISSION

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2018

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)

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

Telephone Number (863) 287-6061 Date Utility First Organized ##

Fax Number (863) 875-9489 E-mail Address kelly.dice@mainstayfinancial.com

Sunshine State One-Call of Florida, Inc. Member No. _____

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	Principal Business Address	Salary Charged Utility
Person to send correspondence: Louis F Garrard V	President	5578 Commercial Blvd Winter Haven, FL 33880	
Person who prepared this report: Michael Schafer	CPA	541 S. Orlando Ave #300 Maitland, FL 32751	
Officers and Managers: Louis F Garrard V	President	5578 Commercial Blvd Winter Haven, FL 33880	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

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	Principal Business Address	Salary Charged Utility
Glenbrook Properties, LLC	100%	5578 Commercial Blvd Winter Haven, FL 33880	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT DECEMBER 31, 2018

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ _____	\$ 178,267	\$ _____	\$ 178,267
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	_____
Total Gross Revenue_____		\$ _____	\$ 178,267	\$ _____	\$ 178,267
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ _____	\$ 102,066	\$ _____	\$ 102,066
Depreciation Expense_____	F-5	_____	45,318	_____	45,318
CIAC Amortization Expense_____	F-8	_____	_____	_____	_____
Taxes Other Than Income_____	F-7	_____	10,577	_____	10,577
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ _____	157,961	_____	\$ 157,961
Net Operating Income (Loss)		\$ _____	\$ 20,306	\$ _____	\$ 20,306
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		_____	31,984	_____	31,984
Amortization expense_____		_____	195	_____	195
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ _____	\$ -11,873	\$ _____	\$ -11,873

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>853,912</u>	\$ <u>830,238</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>(401,849)</u>	<u>(356,531)</u>
Net Utility Plant -----		\$ <u>452,063</u>	\$ <u>473,707</u>
Cash -----		<u>9,581</u>	<u>2,016</u>
Customer Accounts Receivable (141) -----		<u>21,558</u>	<u>22,514</u>
Other Assets (Specify): -----			
Prepaid insurance -----		<u>6,724</u>	<u>5,599</u>
Deferred debit-rate case expense (net of amort) -----		<u>359</u>	<u>554</u>
Deferred debit-nonded. Rate case expense -----		<u>1,000</u>	<u>1,000</u>
Deferred debit-Rate case consult-future rate case -----		<u>7,175</u>	<u>7,175</u>
Deferred debits-operating permit-future rate case -----		<u>11,302</u>	<u>11,302</u>
Deferred debits-accounting fees-future rate case -----		<u>2,100</u>	<u>2,100</u>
Total Assets -----		\$ <u><u>511,862</u></u>	\$ <u><u>525,967</u></u>
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6	<u>3,000</u>	<u>3,000</u>
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		<u>150,239</u>	<u>150,239</u>
Retained Earnings (215) -----	F-6	<u>(450,978)</u>	<u>(439,106)</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ <u>(297,739)</u>	\$ <u>(285,867)</u>
Long Term Debt (224) -----	F-6	\$ <u>473,073</u>	\$ <u>459,530</u>
Accounts Payable (231) -----		<u>12,690</u>	<u>16,427</u>
Notes Payable (232) -----		<u>11,112</u>	<u>10,589</u>
Customer Deposits (235) -----			
Accrued Taxes (236) -----			<u>12,562</u>
Other Liabilities (Specify) -----			
Shareholder loan -----		<u>312,726</u>	<u>312,726</u>
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8		
Total Liabilities and Capital -----		\$ <u><u>511,862</u></u>	\$ <u><u>525,967</u></u>

UTILITY NAME Crooked Lake Park Sewerage Company

YEAR OF REPORT December 31, 2018

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ _____	\$ <u>853,912</u>	\$ _____	\$ <u>853,912</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ _____	\$ <u>853,912</u>	\$ _____	\$ <u>853,912</u>

ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ _____	\$ <u>356,531</u>	\$ _____	\$ <u>356,531</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ _____	\$ <u>45,318</u>	\$ _____	\$ <u>45,318</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ _____	\$ <u>45,318</u>	\$ _____	\$ <u>45,318</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ _____	\$ <u>401,849</u>	\$ _____	\$ <u>401,849</u>

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT DECEMBER 31, 2018

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 _____	\$ _____	\$ (439,105)
Changes during the year (Specify):		
Net income (loss) _____	_____	(11,873)
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ (450,978)

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 Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
Promissory note-Mainstay Financial Services: issued 11/12/12, matures 11/1/19	10.0%	Balloon	\$ 450,195
N/P Ally Bank: issued 10/28/16, matures 11/12/21	4.89%	60	33,990
Less current portion _____			(11,112)
Total _____			\$ 473,073

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT DECEMBER 31, 2018

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 _____	_____	10,577	_____	_____
Regulatory assessment fee _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense _____	\$ _____	\$ 10,577	\$ _____	\$ _____

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&A Used Buses and Trucks	\$ _____	\$ 10,545	Sludge Removal
Brooker Septic Service	\$ _____	\$ 8,140	Sludge Removal
Cheryl M Martin CPA	\$ _____	\$ 8,500	Accounting
Consta Flow	\$ _____	\$ 28,697	Repairs
ECON South	\$ _____	\$ 23,675	Improvements
Garrard Building Contractors	\$ _____	\$ 11,059	Repairs
National General Insurance	\$ _____	\$ 7,593	Insurance
Park Water Co	\$ _____	\$ 5,182	Contractual Services
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ 127,936	\$ 127,936
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	\$ _____	\$ 127,936	\$ 127,936
4) Deduct charges during the year _____	\$ _____	\$ _____	\$ _____
5) Balance end of year _____	\$ _____	\$ 127,936	\$ 127,936
6) Less Accumulated Amortization _____	\$ _____	\$ (127,936)	\$ (127,936)
7) Net CIAC _____	\$ _____	\$ 0.00	\$ 0.00

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

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ _____	\$ (127,936)	\$ (127,936)
Add Debits During Year: _____	\$ _____	\$ _____	\$ _____
Deduct Credits During Year: _____	\$ _____	\$ _____	\$ _____
Balance End of Year (Must agree with line #6 above.) _____	\$ _____	\$ (127,936)	\$ (127,936)

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

UTILITY NAME Crooked Lake Park Sewerage Company

YEAR OF REPORT DECEMBER 31, 2018

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>100.00</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 Number approving AFUDC rate:	_____

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**

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT DECEMBER 31, 2018

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ 9,549	\$ _____	\$ _____	\$ 9,549
352	Franchises_____	_____	_____	_____	_____
353	Land and Land Rights_____	6,197	_____	_____	6,197
354	Structures and Improvements_____	56,746	23,674	_____	80,420
355	Power Generation Equipment_____	_____	_____	_____	_____
360	Collection Sewers - Force_____	68,824	_____	_____	68,824
361	Collection Sewers - Gravity_____	109,881	_____	_____	109,881
362	Special Collecting Structures_____	_____	_____	_____	_____
363	Services to Customers_____	24,448	_____	_____	24,448
364	Flow Measuring Devices_____	5,287	_____	_____	5,287
365	Flow Measuring Installations_____	_____	_____	_____	_____
370	Receiving Wells_____	26,387	_____	_____	26,387
371	Pumping Equipment_____	_____	_____	_____	_____
380	Treatment and Disposal Equipment_____	413,992	_____	_____	413,992
381	Plant Sewers_____	_____	_____	_____	_____
382	Outfall Sewer Lines_____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment_____	29,198	_____	_____	29,198
390	Office Furniture and Equipment_____	_____	_____	_____	_____
391	Transportation Equipment_____	79,729	_____	_____	79,729
392	Stores Equipment_____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____
394	Laboratory Equipment_____	_____	_____	_____	_____
395	Power Operated Equipment_____	_____	_____	_____	_____
396	Communication Equipment_____	_____	_____	_____	_____
397	Miscellaneous Equipment_____	_____	_____	_____	_____
398	Other Tangible Plant_____	_____	_____	_____	_____
	Total Wastewater Plant_____	\$ 830,238	\$ _____	\$ _____	\$ 853,912 *

* This amount should tie to sheet F-5.

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT
DECEMBER 31, 2018

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	\$ 6,065	\$	\$ 2,540	\$ 8,605
355	Power Generation Equipment		%					
360	Collection Sewers - Force	27	0 %	27 yr SL	43,248		2,201	45,449
361	Collection Sewers - Gravity	40	0 %	40 yr SL	94,961		1,307	96,268
362	Special Collecting Structures		%					
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	3,477		151	3,628
370	Receiving Wells	25	0 %	25 yr SL	17,334			17,334
370	Receiving Wells	15	0 %	15 yr SL	376			376
380	Treatment and Disposal equip	15	0 %	15 yr SL	51,603		604	52,207
380	Treatment and Disposal equip	12	0 %	12 yr SL	10,345			10,345
380	Treatment and Disposal equip	18	0 %	18 yr SL	1,814			1,814
380	Treatment and Disposal equip	12	0 %	12 yr SL	4,601			4,601
380	Treatment and Disposal equip	15	0 %	15 yr SL	34,191		23,042	57,233
381	Plant Sewers		%					
382	Outfall Sewer Lines		%					
389	Other Plant and Miscellaneous Equipment	15	0 %	15 yr SL	15,113		1,947	17,060
390	Office Furniture and Equipment		%					
391	Equipment	15	0 %	15 yr SL				
392	Transportation Equipment	6	0 %	6 yr SL	44,320		13,287	57,607
393	Stores Equipment		%					
393	Tools, Shop and Garage Equipment	15	0 %	15 yr SL				
394	Laboratory Equipment	15	0 %	15 yr SL				
395	Power Operated Equipment		%					
396	Communication Equipment		%					
397	Miscellaneous Equipment		%					
398	Other Tangible Plant		%					
351	Organization costs	40	0 %	40 yr SL	4,635		239	4,874
	Totals				\$ 356,531	\$	\$ 45,318	\$ 401,849 *

* This amount should tie to Sheet F-5.

UTILITY NAME: ___ Crooked Lake Park Sewerage Company

YEAR OF REPORT DECEMBER 31, 2018

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_____	20,165
715	Purchased Power_____	12,884
716	Fuel for Power Production_____	_____
718	Chemicals_____	4,714
720	Materials and Supplies_____	_____
730	Contractual Services:	_____
	Billing_____	_____
	Professional_____	13,106
	Testing_____	_____
	Other_____	43,909
740	Rents_____	_____
750	Transportation Expense_____	140
755	Insurance Expense_____	6,430
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
770	Bad Debt Expense_____	_____
775	Miscellaneous Expenses_____	718
	Total Wastewater Operation And Maintenance Expense_____	\$ 102,066 *

* 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 ter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service			333	331	331
All meter sizes	D	1.0	_____	_____	_____
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)	_____	_____	_____	_____	_____
Total			333	331	331

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: _____ Crooked Lake Park Sewerage Company

YEAR OF REPORT DECEMBER 31, ##

PUMPING EQUIPMENT

Lift Station Number _____	<u>1-1</u>	<u>1-2</u>	<u>2-1</u>	<u>2-2</u>	<u>3-1</u>	<u>3-2</u>
Make or Type and nameplate data on pump _____	<u>Hydro Matic</u>	<u>Barnes</u>	<u>Goulds</u>	<u>Zoeller</u>	<u>Goulds</u>	<u>BJM</u>
Year installed _____	<u>2017</u>	<u>2017</u>	<u>2011</u>	<u>2017</u>	<u>2018</u>	<u>2013</u>
Rated capacity _____	<u>280</u>	<u>175</u>	<u>40</u>	<u>184</u>	<u>250</u>	<u>100</u>
Size _____	<u>3HP</u>	<u>2HP</u>	<u>2HP</u>	<u>2HP</u>	<u>5HP</u>	<u>1HP</u>
Power:						
Electric _____	<u>230V</u>	<u>230V</u>	<u>230V</u>	<u>230V</u>	<u>220V</u>	<u>220V</u>
Mechanical _____						
Nameplate data of motor _____						

SERVICE CONNECTIONS

Size (inches) _____	<u>4</u>					
Type (PVC, VCP, etc.) _____						
Average length _____						
Number of active service connections _____						
Beginning of year _____	<u>4/6</u>					
Added during year _____						
Retired during year _____						
End of year _____	<u>4/6</u>					
Give full particulars concerning inactive connections _____						

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches) _____	<u>4</u>	<u>4</u>	<u>6</u>	<u>6</u>	<u>10</u>	<u>4</u>	<u>4</u>	
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 _____	<u>985</u>	<u>940</u>	<u>17335</u>	<u>2240</u>	<u>1335</u>	<u>1845</u>	<u>1900</u>	
Added during year _____								
Retired during year _____								
End of year _____	<u>985</u>	<u>940</u>	<u>17335</u>	<u>2240</u>	<u>1335</u>	<u>1845</u>	<u>1900</u>	

MANHOLES

Size (inches) _____	<u>48</u>			
Type of Manhole _____	<u>Brick</u>			
Number of Manholes:				
Beginning of year _____	<u>47</u>			
Added during year _____				
Retired during year _____				
End of Year _____	<u>47</u>			

UTILITY NAME: _____ Crooked Lake Park Sewerage Company

SYSTEM NAME: _____

YEAR OF REPORT DECEMBER 31, 2018

TREATMENT PLANT

Manufacturer _____	McNeil _____	_____	_____
Type _____	Extended Air _____	_____	_____
"Steel" or "Concrete" _____	Concrete _____	_____	_____
Total Permitted Capacity _____	60,000 gpd _____	_____	_____
Average Daily Flow _____	38,000 gpd _____	_____	_____
Method of Effluent Disposal _____	Evap Perc Ponds _____	_____	_____
Permitted Capacity of Disposal _____	90% _____	_____	_____
Total Gallons of Wastewater treated _____	13,775,000 _____	_____	_____

MASTER LIFT STATION PUMPS

Manufacturer _____	_____	_____	_____	_____	_____
Capacity (GPM's) _____	470 GPM _____	100 GPM _____	_____	_____	_____
Motor:					
Manufacturer _____	Goulds _____	BJM _____	_____	_____	_____
Horsepower _____	5HP _____	1HP _____	_____	_____	_____
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 _____	1,351,000 _____	_____	1,351,000 _____
February _____	997,000 _____	_____	997,000 _____
March _____	1,064,000 _____	_____	1,064,000 _____
April _____	966,000 _____	_____	966,000 _____
May _____	1,070,000 _____	_____	1,070,000 _____
June _____	1,312,000 _____	_____	1,312,000 _____
July _____	1,447,000 _____	_____	1,447,000 _____
August _____	1,302,000 _____	_____	1,302,000 _____
September _____	1,158,000 _____	_____	1,158,000 _____
October _____	1,142,000 _____	_____	1,142,000 _____
November _____	872,000 _____	_____	872,000 _____
December _____	1,094,000 _____	_____	1,094,000 _____
Total for year _____	13,775,000 _____	_____	13,775,000 _____

If Wastewater Treatment is purchased, indicate the vendor: _____ Consta Flow, Inc _____

UTILITY NAME: Crooked Lake Park Sewerage

YEAR OF REPORT
DECEMBER 31, 2018

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 ERCs*) using existing lines. _____ 131
- 4. Future connection capacity (in ERCs*) 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 the 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 single family residents (SFR) gallons sold by the average number of single family residence 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).

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT
DECEMBER 31, 2018

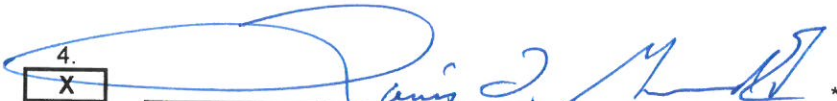
CERTIFICATION OF ANNUAL REPORT

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: _____

* 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.

**Regulatory Assessment Fee Revenue
Wastewater Operations
Class C**

Company: Crooked Lake Park Sewerage Company

For the Year Ended December 31, ____ 2018

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 178,267	\$ 178,267	\$ -
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
Total Wastewater Operating Revenue	\$ 178,267	\$ 178,267	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility			
Net Wastewater Operating Revenues	\$ 178,267	\$ 178,267	\$ -

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).