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SERVICE COMMISSION  
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# WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of Less Than \$150,000 Each)

# ANNUAL REPORT

WS636  
Crystal Lake Club  
% Clayton, Sherwood, Williams  
2500 Maitland Center Parkway, Ste 105  
Maitland, FL 32751-4165

WS 28

525-W 454-S

Certificate Number(s)

Submitted To The

## STATE OF FLORIDA

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APR 2 1998

Florida Public Service Commission  
Division of Water and Wastewater



## PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1997

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**FINANCIAL  
SECTION**

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REPORT OF

Crystal Lake Community Limited Partnership

(EXACT NAME OF UTILITY)

3101 Memorial Drive South  
 Avon Park, Florida 33825

Mailing Address

Street Address

County

1988

Date Utility First Organized

Telephone Number 813-533-3533

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: Clayton, Williams & Sherwood  
 2500 Maitland Center Parkway - Suite 105 Maitland, Florida 32751

Name of subdivisions where services are provided: Crystal Lake Mobile Home Park

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Paulina Marvan	Senior Accountant	2500 Maitland Center Parkway - Suite 105 Maitland, FL 32751	
Person who prepared this report: Tattersall & Tattersall, P.A.	C.P.A.	333 N. Ferncreek Ave Orlando, FL 32803	
Officers and Managers: Norma & Archie Martin	Manager	533 E. Crystal Lk. Dr Avon Park, FL 33825	\$ 9,060
			\$
			\$
			\$
			\$

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
Crystal Lake Community Limited Partnership	35.03%	2500 Maitland Center Parkway - Ste. 105 Maitland, FL 32751	\$ None
Diamond Valley Associates, Ltd.	35.78%		\$ None
Friendly Village Lancaster Associates	29.19%		\$ None

UTILITY NAME: Crystal Lake Community Limited Partnership

YEAR OF REPORT  
DECEMBER 31, 1997

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
<b>Gross Revenue:</b>					
Residential _____		\$ 52,973	\$ 49,094	\$ _____	\$ 102,067
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
<b>Total Gross Revenue</b> _____		\$ 52,973	\$ 49,094	\$ _____	\$ 102,067
<b>Operation Expense (Must tie to pages W-3 and S-3)</b>	W-3 S-3	\$ 49,508	\$ 40,111	\$ _____	\$ 89,619
Depreciation Expense _____	F-5	12,179	18,749	_____	30,928
CIAC Amortization Expense _____	F-8	( 5,068)	( 6,031)	_____	( 11,099)
Taxes Other Than Income _____	F-7	6,781	9,364	_____	16,145
Income Taxes _____	F-7	_____	_____	_____	_____
<b>Total Operating Expense</b> _____		\$ 63,400	\$ 62,193	\$ _____	\$ 125,593
<b>Net Operating Income (Loss)</b> _____		\$ (10,427)	\$ (13,099)	\$ _____	\$ ( 23,526)
<b>Other Income:</b>					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
<b>Other Deductions:</b>					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		12,670	17,496	_____	30,166
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
<b>Net Income (Loss)</b> _____		\$ (23,097)	\$ (30,595)	\$ _____	\$ ( 53,692)

UTILITY NAME: Crystal Lake Community Limited Partnership

YEAR OF REPORT  
DECEMBER 31, 1997

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 954,751	\$ 941,603
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-3	270,155	239,227
Net Utility Plant -----		\$ 684,596	\$ 702,376
Cash -----		_____	_____
Customer Accounts Receivable (141) -----		_____	_____
Other Assets (Specify): -----		_____	_____
-----		_____	_____
-----		_____	_____
Total Assets -----		\$ 684,596	\$ 702,376
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	_____	_____
Preferred Stock Issued (204) -----	F-6	_____	_____
Other Paid in Capital (211) -----		_____	_____
Retained Earnings (215) -----	F-6	_____	_____
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	(220,521)	(166,829)
Total Capital -----		\$ (220,521)	\$ (166,829)
Long Term Debt (224) -----	F-6	\$ 372,416	\$ 377,077
Accounts Payable (231) -----		_____	_____
Notes Payable (232) -----		_____	_____
Customer Deposits (235) -----		_____	_____
Accrued Taxes (236) -----		_____	_____
Other Liabilities (Specify) -----		280,384	236,937
Due to Affiliate -----		_____	_____
-----		_____	_____
Advances for Construction -----		_____	_____
Contributions in Aid of Construction - Net (271-272) -----	F-8	252,317	255,191
Total Liabilities and Capital -----		\$ 684,596	\$ 702,376

UTILITY NAME Crystal Lake Community Limited Partnership

YEAR OF REPORT  
DECEMBER 31, 1997

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)_____	\$ 391,494	\$ 550,109	\$ _____	\$ 941,603
Construction Work in Progress (105)_____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
Additions	10,725	2,423	_____	13,148
Total Utility Plant_____	\$ 402,219	\$ 552,532	\$ _____	\$ 954,751

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_____	\$ 88,371	\$ 150,856	\$ _____	\$ 239,227
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account_____	\$ _____	\$ _____	\$ _____	\$ _____
Salvage_____	_____	_____	_____	_____
Other Credits (specify)_____	_____	_____	_____	_____
Total Credits_____	\$ -0-	\$ -0-	\$ _____	\$ -0-
<b>Deduct Debits During Year:</b>				
Book cost of plant retired_____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal_____	_____	_____	_____	_____
Other debits (specify)_____	_____	_____	_____	_____
Depreciation	12,179	18,749	_____	30,928
Total Debits_____	\$ 12,179	\$ 18,749	\$ _____	\$ 30,928
Balance End of Year_____	\$ 100,550	\$ 169,605	\$ _____	\$ 270,155

UTILITY NAME Crystal Lake Community Limited Partnership

YEAR OF REPORT  
DECEMBER 31, 1997

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	<u>N/A</u>	_____
Shares authorized _____	<u>N/A</u>	_____
Shares issued and outstanding _____	<u>N/A</u>	_____
Total par value of stock issued _____	<u>N/A</u>	_____
Dividends declared per share for year _____	<u>N/A</u>	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ <u>N/A</u>	\$ _____
Changes during the year (Specify): _____	<u>N/A</u>	_____
_____	<u>N/A</u>	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ _____

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ <u>(166,829)</u>	\$ _____
Changes during the year (Specify): Current Year Loss _____	<u>( 53,692 )</u>	_____
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ <u>(220,521)</u>	\$ _____

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>NCNB Mortgage</u>	<u>8.5</u>	<u>12</u>	\$ <u>372,416</u>
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ <u>372,416</u>



**CRYSTAL LAKE COMMUNITY  
LIMITED PARTNERSHIP**  
Debt Allocation  
12/31/97

Note debt is being allocated to the Utility on the basis of Utility Asset value at 6/30/90 to the total purchase price of the mobile home park in total.

	<u>6/30/91</u>	<u>6/30/93</u>
Total Purchase Price	\$9,268,680	\$8,418,680
Debt: NCNB - Mortgage	5,300,000	5,300,000
Century Group, Inc. - Note	<u>850,000</u>	<u>-0-</u>
Total Debt	<u>\$6,150,000</u>	<u>\$3,118,680</u>
Debt Ratio	<u>66.3%</u>	<u>62.9%</u>
Plant accounts 6/30/91 - Water	\$ 259,349	\$ 259,349
Plant accounts 6/30/91 - Sewer	<u>387,879</u>	<u>387,879</u>
Total	<u>\$ 647,228</u>	<u>\$ 647,228</u>
Debt allocated to utility		
\$ 647,228 x 66.3% =	\$ 429,112	\$ 407,106
1991 Principal payment	( 5,684)	( 5,684)
Less 1992 principal payments	( 10,095)	( 10,095)
Less 1993 principal payments	-0-	( 4,586)
Less 1994 principal payments	<u>          </u>	<u>( 1,833)</u>
Total principal due on Park 12/31/94	<u>\$ 423,428</u>	<u>384,908</u>
1995 principal payments		( 3,475)
1996 principal payments		( 4,356)
1997 principal payments		<u>( 4,661)</u>
Total Debt @ 12/31/97		<u>\$ 372,416</u>

Note debt adjustment @ 6/30/93 is \$429,112 - 407,106 = 22,006 came as a result of a renegotiation of the Park Purchase price.

UTILITY NAME: Crystal Lake Community Limited Partnership

YEAR OF REPORT  
DECEMBER 31, 1997

**TAXES ACCRUED ( 236 )**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
1. Balance first of year	\$ _____	\$ _____	\$ _____	\$ _____
Add Accruals charged:				
State ad valorem tax	\$ 6,781	\$ 9,364	\$ _____	\$ 16,145
Local property tax	_____	_____	_____	_____
Federal income tax	_____	_____	_____	_____
State income tax	_____	_____	_____	_____
Regulatory assessment fee	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____
2. Total Taxes Accrued	\$ 6,781	\$ 9,364	\$ _____	\$ 16,145
Deduct Taxes Paid:				
State ad valorem tax	\$ 6,781	\$ 9,364	\$ _____	\$ 16,145
Local property tax	_____	_____	_____	_____
Federal income tax	_____	_____	_____	_____
State income tax	_____	_____	_____	_____
Regulatory assessment fee	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____
3. Total Taxes Paid	\$ 6,781	\$ 9,364	\$ _____	\$ 16,145
4. Balance end of year ( 1 + 2 - 3 = 4 )	\$ None	\$ None	\$ _____	\$ None

**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
Pugh Utility Service	\$ 12,673	\$ 12,177	Plant Operations & Repairs
Park Billing Co.	\$ 2,822	\$ 2,712	Admin & Billing Service
Tattersall & Tattersall CP	\$ 1,056	\$ 1,015	Accounting
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ <u>159,750</u>	\$ <u>166,950</u>	\$ <u>326,700</u>
2) Add credits during year_____	\$ <u>3,325</u>	\$ <u>4,900</u>	\$ <u>8,225</u>
3) Total_____			
4) Deduct charges during the year_____	<u>163,075</u>	<u>171,850</u>	<u>334,925</u>
5) Balance end of year_____	<u>37,939</u>	<u>44,669</u>	<u>82,608</u>
6) Less Accumulated Amortization_____			
7) Net CIAC_____	\$ <u>125,136</u>	\$ <u>127,181</u>	\$ <u>252,317</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_____		\$ _____	\$ _____
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	
Tap Fees	7	\$ 475	\$ 3,325
Tap Fees	7	700	4,900
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.)_____		\$ <u>3,325</u>	\$ <u>4,900</u>

**ACCUMULATED AMORTIZATION OF CIAC**

	Water	Wastewater	Total
Balance First of Year_____	\$ <u>32,871</u>	\$ <u>38,638</u>	\$ <u>71,509</u>
Add Credits During Year_____	<u>5,068</u>	<u>6,031</u>	<u>11,099</u>
Deduct Debits During Year_____			
Balance End of Year (Must agree with line #6 above.)	\$ <u>37,939</u>	\$ <u>44,669</u>	\$ <u>82,608</u>

**CRYSTAL LAKE COMMUNITY  
AMORTIZATION OF CIAC  
12/31/97**

	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Amortization Beginning Balance 12/31/92	\$15,767	\$18,116	\$33,883
Effect of PSC Audit @ 6/30/93	( 2,042)	( 1,451)	( 3,493)
Amortization FYE 12/31/93	4,616	5,233	9,849
Amortization FYE 12/31/94	4,710	5,340	10,050
Amortization FYE 12/31/95	4,851	5,569	10,420
Amortization FYE 12/31/96	4,969	5,831	10,800
Amortization FYE 12/31/97	<u>5,068</u>	<u>6,031</u>	<u>11,099</u>
	<u>\$37,939</u>	<u>\$44,669</u>	<u>\$82,608</u>

CIAC Rate Water 3.14%  
CIAC Rate Sewer 3.56%

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

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31,
--------------------------------

**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)	_____	_____ %	_____ %	_____ %
<b>Total</b>	<b>\$ _____</b>	<b>100.00 %</b>		<b>_____ %</b>

(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: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, \_\_\_\_\_

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
<b>Total</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

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

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**WATER  
OPERATING  
SECTION**

UTILITY NAME: Crystal Lake Community Limited Partnership

YEAR OF REPORT  
DECEMBER 31, 1997

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises	_____	_____	_____	3,403
303	Land and Land Rights	3,403	_____	_____	9,417
304	Structures and Improvements	9,417	_____	_____	_____
305	Collecting and Impounding Reservoirs	_____	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____	_____	15,918
307	Wells and Springs	15,918	_____	_____	_____
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____
309	Supply Mains	_____	_____	_____	_____
310	Power Generation Equipment	_____	_____	_____	_____
311	Pumping Equipment	_____	_____	_____	_____
320	Water Treatment Equipment	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____
331	Transmission and Distribution Lines	147,391	_____	_____	147,391
333	Services	174,443	10,725	_____	185,168
334	Meters and Meter Installations	39,674	_____	_____	39,674
335	Hydrants	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment	_____	_____	_____	_____
340	Office Furniture and Equipment	1,248	_____	_____	1,248
341	Transportation Equipment	_____	_____	_____	_____
342	Stores Equipment	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____	_____	_____
344	Laboratory Equipment	_____	_____	_____	_____
345	Power Operated Equipment	_____	_____	_____	_____
346	Communication Equipment	_____	_____	_____	_____
347	Miscellaneous Equipment	_____	_____	_____	_____
348	Other Tangible Plant	_____	_____	_____	_____
	<b>Total Water Plant</b>	<b>\$ 391,494</b>	<b>\$ 10,725</b>	<b>\$ _____</b>	<b>\$ 402,219</b>



UTILITY NAME: Crystal Lake Community Limited Partnership

YEAR OF REPORT  
DECEMBER 31, 1997

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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)
304	Structures and Improvements		%	2.86	\$ 2,145	\$	\$ 269	\$ 2,414
305	Collecting and Impounding Reservoirs		%					
306	Lake, River and Other Intakes		%					
307	Wells and Springs		%	3.70	4,085		589	4,674
308	Infiltration Galleries & Tunnels		%					
309	Supply Mains		%					
310	Power Generating Equipment		%					
311	Pumping Equipment		%					
320	Water Treatment Equipment		%					
330	Distribution Reservoirs & Standpipes		%					
331	Trans. & Dist. Mains		%	2.50	28,284		3,685	31,969
333	Services		%	2.88	36,546		5,178	41,724
334	Meter & Meter Installations		%	5.88	16,640		2,333	18,973
335	Hydrants		%					
339	Other Plant and Miscellaneous Equipment		%					
340	Office Furniture and Equipment		%		671		125	796
341	Transportation Equipment		%	10				
342	Stores Equipment		%					
343	Tools, Shop and Garage Equipment		%					
344	Laboratory Equipment		%					
345	Power Operated Equipment		%					
346	Communication Equipment		%					
347	Miscellaneous Equipment		%					
348	Other Tangible Plant		%					
	Totals				\$ 88,371	\$	\$ 12,179	\$ 100,550

\* This amount should tie to Sheet F-5.

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
		\$ 8,241
601	Salaries and Wages - Employees	
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	1,855
604	Employee Pensions and Benefits Payroll Taxes & W/C Insurance	6,137
610	Purchased Water	16,454
615	Purchased Power	
616	Fuel for Power Production	1,073
618	Chemicals	10,264
620	Materials and Supplies	
630	Contractual Services:	
	Operator and Management	
	Testing	
	Other	
640	Rents	
650	Transportation Expense	1,218
655	Insurance Expense	2,212
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	2,054
675	Miscellaneous Expenses	
	<b>Total Water Operation And Maintenance Expense</b>	<b>\$ 49,508</b>

\* This amount should tie to Sheet F-3.

**WATER 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)	
		1.0	427	437	437
5/8"	D	1.5			
3/4"	D	2.5			
1"	D	5.0			
1 1/2"	D,T	8.0			
2"	D,C,T	15.0			
3"	D	16.0			
3"	C	17.5			
3"	T	25.0			
4"	D,C	30.0			
4"	T	50.0			
6"	D,C	62.5			
6"	T				
Other (Specify):					
Unmetered Customers					
Total			427	437	437

\*\* D = Displacement  
C = Compound  
T = Turbine

UTILITY NAME: Crystal Lake Community Limited Partnership

YEAR OF REPORT  
DECEMBER 31, 1997

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

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January	None	3,560	110		3,450
February	None	3,357	53		3,304
March	None	4,094	726		3,368
April	None	3,415	612		2,803
May	None	3,101	271		2,830
June	None	2,862	51		2,811
July	None	3,108	280		2,828
August	None	2,988	292		2,696
September	None	4,108	1,375		2,733
October	None	2,747	151		2,596
November	None	3,173	407		2,766
December	None	3,050	717		2,333
Total for Year	None	39,563	5,045		34,518

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:  
N/A

Note: Water is purchased for standby capacity from Sebring Ridge Utilities.

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	6"	30,454			30,454

UTILITY NAME: Crystal Lake Community Limited Partnership

YEAR OF REPORT  
DECEMBER 31, 1997

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

**WELLS AND WELL PUMPS  
(If Available)**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1988	_____	_____	_____
Types of Well Construction and Casing _____	Steel Casing	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	1375'	_____	_____	_____
Diameters of Wells _____	8"	_____	_____	_____
Pump - GPM _____	300	_____	_____	_____
Motor - HP _____	20	_____	_____	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	432,000	_____	_____	_____
Auxiliary Power _____	Electric	_____	_____	_____

\* Submersible, centrifugal, etc.

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	N/A	_____	_____	_____
Capacity of Tank _____	_____	_____	_____	_____
Ground or Elevated _____	_____	_____	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>	N/A	_____	_____	_____
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
<b>Pumps</b>	N/A	_____	_____	_____
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Capacity in GPM _____	_____	_____	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____

UTILITY NAME: Crystal Lake Community Limited Partnership

YEAR OF REPORT  
DECEMBER 31, 1997

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Gals. per day of source	<u>432,000</u>		
Type of Source	<u>Deep Well</u>		

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type	<u>Right Angle Drive Turbine</u>		
Make	<u>Amarillo</u>		
Gals. per day capacity	<u>432,000</u>		
High service pumping Gallons per minute			
Reverse Osmosis			
Lime Treatment Unit Rating			
Filtration Pressure Sq. Ft.			
Gravity GPD/Sq.Ft.			
Disinfection Chlorinator			
Ozone			
Other			
Auxiliary Power			

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

- Present ERCs \* now being served 270
- Maximum ERCs \*\* that system can efficiently serve 341
- Present system connection capacity (in ERC's) using existing lines 341
- Future connection capacity (in ERC's) upon service area buildout None
- Estimated annual increase in ERCs \*
- List fire fighting facilities and capacities (including number of fire hydrants) Storage Tank, 20 Fire Hydrants and back up water capacity from Sebring Ridge Utility.
- List percent of certificated area where service connections are installed (total for each county)
- What is the current need for system upgrading and/or expansion?
- What are plans for future system upgrading and/or expansion?
- Have questions 8 and 9 been discussed with an engineer? (if so, state name and address)
- Has an application for a construction permit been filed with the DEP? (if so, explain)
- Department of Environmental Protection ID # DC-38-124473  
Water Management District ID # 207811.02

\* ERC = ( Total Gallons Sold / 365 days ) / 350 Gallons Per Day  
\*\* Total Plant Capacity / 350 gallons

**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	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises	_____	_____	_____	7,914
353	Land and Land Rights	7,914	_____	_____	37,336
354	Structures and Improvements	34,913	2,423	_____	70,222
360	Collection Sewers - Force	70,222	_____	_____	52,387
361	Collection Sewers - Gravity	52,387	_____	_____	96,531
362	Special Collecting Structures	96,531	_____	_____	_____
363	Services to Customers	_____	_____	_____	_____
364	Flow Measuring Devices	_____	_____	_____	_____
365	Flow Measuring Installations	_____	_____	_____	15,712
370	Receiving Wells	15,712	_____	_____	_____
371	Pumping Equipment	_____	_____	_____	_____
380	Treatment and Disposal Equipment	51,494	_____	_____	51,494
381	Plant Sewers	205,989	_____	_____	205,989
382	Outfall Sewer Lines	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment	13,699	_____	_____	13,699
390	Office Furniture and Equipment	1,248	_____	_____	1,248
391	Transportation Equipment	_____	_____	_____	_____
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	\$ 550,109	\$ 2,423	\$ _____	\$ 552,532 *

\* This amount should tie to sheet F-5.

UTILITY NAME: Crystal Lake Community Limited Partnership

YEAR OF REPORT  
DECEMBER 31, 1997

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 (i-g+h=f) (i)
354	Structures and Improvements		%	2.86 %	\$ 9,689		\$ 1,033	\$ 10,722
360	Collection Sewers - Force		%	3.33 %	21,711		2,338	24,049
31	Collection Sewers - Gravity		%	2.50 %	9,042		1,310	10,352
362	Special Collecting Structures		%	2.85 %	28,680		2,751	31,431
363	Services to Customers		%					
364	Flow Measuring Devices		%					
365	Flow Measuring Installations		%					
370	Receiving Wells		%	4.0 %	3,768		628	4,396
371	Pumping Equipment		%					
380	Treatment and Disposal Equipment		%					
381	Plant Sewers		%	5.0 %	27,796		2,575	30,371
382	Outfall Sewer Lines		%	3.50 %	41,329		7,210	48,539
389	Other Plant and Miscellaneous Equipment		%	6.0 %	8,029		822	8,851
390	Office Furniture and Equipment		%					
391	Transportation Equipment		%	6.60 %	812		82	894
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		%					
	Totals				\$ 150,856	\$	\$ 18,749	\$ 169,605

\* This amount should tie to Sheet F-5.



**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 7,917
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	1,783
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	5,693
711	Sludge Removal Expense	5,060
715	Purchased Power	
716	Fuel for Power Production	3,901
718	Chemicals	9,981
720	Materials and Supplies	
730	Contractual Services:	
	Operator and Management	
	Testing	
	Other	
740	Rents	
750	Transportation Expense	1,682
755	Insurance Expense	2,119
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	1,975
775	Miscellaneous Expenses	
	<b>Total Wastewater Operation And Maintenance Expense</b>	<b>\$ 40,111 *</b>

\* 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)	
5/8"	D	1.0	427	437	437
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			
4"	D,C	25.0			
4"	T	30.0			
6"	D,C	50.0			
6"	T	62.5			
Other (Specify):					
Unmetered Customers					
Total			427	437	437

\*\* D = Displacement  
C = Compound  
T = Turbine

UTILITY NAME: Crystal Lake Community Limited Partnership

YEAR OF REPORT  
DECEMBER 31, 1997

**PUMPING EQUIPMENT**

Lift Station Number	<u>1</u>	<u>2</u>	_____	_____	_____	_____
Make or Type and nameplate data on pump	<u>UNK</u>	<u>UNK</u>	_____	_____	_____	_____
Year installed	<u>1988</u>	<u>1988</u>	_____	_____	_____	_____
Rated capacity	<u>200GPM</u>	<u>200GPM</u>	_____	_____	_____	_____
Size	<u>6"</u>	<u>6"</u>	_____	_____	_____	_____
Power:			_____	_____	_____	_____
Electric	<u>X</u>	<u>X</u>	_____	_____	_____	_____
Mechanical	_____	_____	_____	_____	_____	_____
Nameplate data of motor	<u>UNK</u>	<u>UNK</u>	_____	_____	_____	_____

**SERVICE CONNECTIONS**

Size (inches)	<u>3/4</u>	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.)	<u>PVC</u>	_____	_____	_____	_____	_____
Average length	<u>30'</u>	_____	_____	_____	_____	_____
Number of active service connections	_____	_____	_____	_____	_____	_____
Beginning of year	<u>419</u>	_____	_____	_____	_____	_____
Added during year	<u>8</u>	_____	_____	_____	_____	_____
Retired during year	_____	_____	_____	_____	_____	_____
End of year	<u>427</u>	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections	_____	_____	_____	_____	_____	_____

**COLLECTING AND FORCE MAINS**

	Collecting Mains				Force Mains			
Size (inches)	<u>6"</u>	_____	_____	_____	<u>6"</u>	_____	_____	_____
Type of main	<u>PVC</u>	_____	_____	_____	<u>PVC</u>	_____	_____	_____
Length of main (nearest foot)	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year	<u>5042</u>	_____	_____	_____	<u>13,264</u>	_____	_____	_____
Added during year	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year	_____	_____	_____	_____	_____	_____	_____	_____
End of year	<u>5042</u>	_____	_____	_____	<u>13,264</u>	_____	_____	_____

**MANHOLES**

Size (inches)	<u>4'</u>	_____	_____	_____
Type of Manhole	<u>CONC</u>	_____	_____	_____
Number of Manholes:	_____	_____	_____	_____
Beginning of year	<u>79</u>	_____	_____	_____
Added during year	_____	_____	_____	_____
Retired during year	_____	_____	_____	_____
End of Year	<u>79</u>	_____	_____	_____

UTILITY NAME: Crystal Lake Community Limited Partnership

YEAR OF REPORT  
DECEMBER 31, 1997

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

**TREATMENT PLANT**

Manufacturer _____	DAVCO	_____	_____
Type _____	Ext. Air	_____	_____
"Steel" or "Concrete" _____	Conc.	_____	_____
Total Capacity _____	74 GPM	_____	_____
Average Daily Flow _____	70,000 GPD	_____	_____
Effluent Disposal _____	POND	_____	_____
Total Gallons of Wastewater treated _____	18,567	_____	_____

**MASTER LIFT STATION PUMPS**

Manufacturer _____	_____	_____	_____	_____	_____	_____
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 _____	2,015	_____	2,015
February _____	1,960	_____	1,960
March _____	2,139	_____	2,139
April _____	1,800	_____	1,800
May _____	1,240	_____	1,240
June _____	1,080	_____	1,080
July _____	930	_____	930
August _____	961	_____	961
September _____	1,170	_____	1,170
October _____	1,364	_____	1,364
November _____	1,800	_____	1,800
December _____	2,108	_____	2,108
Total for year _____	18,567	_____	18,567

If Wastewater Treatment is purchased, indicate the vendor: None

**PUMPING EQUIPMENT**

Lift Station Number_____	_____	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump_____	_____	_____	_____	_____	_____	_____
Year installed_____	_____	_____	_____	_____	_____	_____
Rated capacity_____	_____	_____	_____	_____	_____	_____
Size_____	_____	_____	_____	_____	_____	_____
Power:						
Electric_____	_____	_____	_____	_____	_____	_____
Mechanical_____	_____	_____	_____	_____	_____	_____
Nameplate data of motor_____	_____	_____	_____	_____	_____	_____

**SERVICE CONNECTIONS**

Size (inches)_____	_____	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.)_____	_____	_____	_____	_____	_____	_____
Average length_____	_____	_____	_____	_____	_____	_____
Number of active service connections_____	_____	_____	_____	_____	_____	_____
Beginning of year_____	_____	_____	_____	_____	_____	_____
Added during year_____	_____	_____	_____	_____	_____	_____
Retired during year_____	_____	_____	_____	_____	_____	_____
End of year_____	_____	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections_____	_____	_____	_____	_____	_____	_____

**COLLECTING AND FORCE MAINS**

	Collecting Mains				Force Mains			
Size (inches)_____	_____	_____	_____	_____	_____	_____	_____	_____
Type of main_____	_____	_____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot)_____	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year_____	_____	_____	_____	_____	_____	_____	_____	_____
Added during year_____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year_____	_____	_____	_____	_____	_____	_____	_____	_____
End of year_____	_____	_____	_____	_____	_____	_____	_____	_____

**MANHOLES**

Size (inches)_____	_____	_____	_____	_____
Type of Manhole_____	_____	_____	_____	_____
Number of Manholes:				
Beginning of year_____	_____	_____	_____	_____
Added during year_____	_____	_____	_____	_____
Retired during year_____	_____	_____	_____	_____
End of Year_____	_____	_____	_____	_____

UTILITY NAME: Crystal Lake Community Limited Partnership

YEAR OF REPORT  
DECEMBER 31, 1997

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

### OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

1. Present ERCs \* now being served 182
2. Maximum ERCs \*\* that system can efficiently serve 341
3. Present system connection capacity (in ERC's) using existing lines 341
4. Future connection capacity (in ERC's) upon service area buildout None
5. Estimated annual increase in ERCs \* 20
6. State any plans and estimated completion dates for any enlargements of this system.  
None
7. List percent of certificated area where service connections are installed (total for each county)  
All in Highlands County
8. If present systems do not meet the requirements of DEP Rule 62-4, Florida Administrative Code, submit the following:
  - a. Evaluation of the present plant or plants in regard to meeting the DEP's rules.
  - b. Plans for funding and construction of the required upgrading.
  - c. Have these plans been coordinated with the DEP? \_\_\_\_\_
  - d. Do they concur? \_\_\_\_\_
  - e. When will construction begin? \_\_\_\_\_
9. Do you discharge effluent to surface waters? No
10. Department of Environmental Protection ID # DC-38-124473  
Water Management District ID # 207811.02

\*  $ERC = (Total\ Gallons\ Treated / 365\ days) / 280\ Gallons\ Per\ Day$

Note: Total Gallons Treated includes both Wastewater treated and Purchased Wastewater Treatment.

\*\* Total Plant Capacity / 280 gallons

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31,

# CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief:

- YES  NO  1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.
- YES  NO  2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
- YES  NO  3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.
- YES  NO  4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents.

## Items Certified

1.  2.  3.  4.

Steve



(signature of chief executive officer of the utility)

1.  2.  3.  4.

Bruce

(signature of chief financial officer of the utility)

- Each of the four items must be certified YES or NO. Each item need not be certified by both officer. 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.