

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

***ANNUAL REPORT***

OF

WS-893

Mink Associates II, LLC dba Crystal Lake Club Utilities

Exact Legal Name of Respondent

525-W and 454-S

Certificate Number(s)

Submitted To The

***STATE OF FLORIDA***

ECONOMIC REGULATION

10 FEB -3 AM 9:19

Florida Public Service Commission  
17

***PUBLIC SERVICE COMMISSION***

FOR THE

**YEAR ENDED DECEMBER 31, 2009**

## 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 preceeding year ending December 31.

Florida Public Service Commission  
Division of Water and Wastewater  
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 Water and Wastewater, 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

Mink Associates II LLC dba Crystal Lake Club Utilities  
(EXACT NAME OF UTILITY)

863-385-7727  
Mailing Address

Same as Mailing Address  
Street Address

County

Telephone Number 863-385-7727 Date Utility First Organized 1985

Fax Number 863-385-5646 E-mail Address GDRCPA@ROCHESTER.RR.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: Same as above

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: <u>Gerald Ross CPA</u>	<u>Manager</u>	<u>84 South Main St. Fairport, New York 14450</u>	<u>\$ 9,152</u>
Person who prepared this report: <u>Gary Morse</u>	<u>Utility Consultant</u>	<u>44 Black Willow Street Homosassa, Florida 34446</u>	<u>None</u>
Officers and Managers: <u>Gerald Ross CPA</u>	<u>Manager</u>	<u>84 South Main St. Fairport, New York 14450</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>Mink Assoc. II, LLC:</u>			\$ _____
<u>Donlin Property Assoc</u>	<u>33.50%</u>	<u>1598 Penfield Road</u>	<u>\$ 0</u>
<u>Milton Mink Living Trust</u>	<u>16.23%</u>	<u>Rochester, NY 14625</u>	<u>\$ 0</u>
<u>Arlene H. Mink Living Trust</u>	<u>16.23%</u>	<u>Same</u>	<u>\$ 0</u>
<u>Mink Family Trust</u>	<u>16.23%</u>	<u>Same</u>	<u>\$ 0</u>
<u>Linda M. Cole Trust</u>	<u>16.23%</u>	<u>Same</u>	<u>\$ 0</u>
_____	_____	_____	\$ _____

UTILITY NAME: Crystal Lake Club Utilities

YEAR OF REPORT DECEMBER 31, 2009
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 95,493	\$ 88,922	\$ _____	\$ 184,415
Commercial_____		_____	_____	_____	0
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Returned Checks)_____		_____	_____	_____	_____
Total Gross Revenue_____		\$ 95,493	\$ 88,922	\$ _____	\$ 184,415
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 82,193	\$ 105,691	\$ _____	\$ 187,884
Depreciation Expense_____	F-5	13,638	30,222	_____	43,860
CIAC Amortization Expense_____	F-8	(6,012)	(6,638)	_____	(12,650)
Taxes Other Than Income_____	F-7	4,496	3,919	_____	8,415
Income Taxes_____	F-7	0	0	_____	0
Total Operating Expense		\$ 94,315	133,194	_____	\$ 227,509
Net Operating Income (Loss)		\$ 1,178	\$ (44,272)	\$ _____	\$ (43,094)
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Income_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		_____	_____	_____	_____
Net Income (Loss)		\$ 1,178	\$ (44,272)	\$ _____	\$ (43,094)

UTILITY NAME: Crystal Lake Club Utilities

YEAR OF REPORT DECEMBER 31, 2009
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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	\$ 1,148,710	\$ 1,145,019
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	<u>741,408</u>	<u>697,548</u>
Net Utility Plant _____		\$ <u>407,302</u>	\$ <u>447,471</u>
Cash _____		<u>32,414</u>	<u>39,409</u>
Customer Accounts Receivable (141) _____		<u>-</u>	<u>-</u>
Other Assets (Specify): _____		<u>-</u>	<u>-</u>
_____		<u>-</u>	<u>-</u>
_____		<u>-</u>	<u>-</u>
<b>Total Assets</b> _____		<b>\$ <u>439,716</u></b>	<b>\$ <u>486,880</u></b>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) _____	F-6	<u>-</u>	<u>-</u>
Preferred Stock Issued (204) _____	F-6	<u>-</u>	<u>-</u>
Other Paid in Capital (211) _____		<u>-</u>	<u>-</u>
Retained Earnings (215) _____	F-6	<u>(330,363)</u>	<u>(287,269)</u>
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6	<u>-</u>	<u>-</u>
<b>Total Capital</b> _____		<b>\$ <u>(330,363)</u></b>	<b>\$ <u>(287,269)</u></b>
Long Term Debt (224) _____	F-6	<u>-</u>	<u>-</u>
Accounts Payable (231) _____		<u>343,952</u>	<u>302,358</u>
Notes Payable (232) _____		<u>-</u>	<u>-</u>
Customer Deposits (235) _____		<u>3,885</u>	<u>3,885</u>
Accrued Taxes (236) _____		<u>-</u>	<u>-</u>
Other Liabilities (Specify) _____		<u>-</u>	<u>-</u>
Due to Parent _____		<u>233,520</u>	<u>266,536</u>
_____		<u>-</u>	<u>-</u>
Advances for Construction _____		<u>-</u>	<u>-</u>
Contributions in Aid of Construction - Net (271-272) _____	F-8	<u>188,721</u>	<u>201,371</u>
<b>Total Liabilities and Capital</b> _____		<b>\$ <u>439,716</u></b>	<b>\$ <u>486,880</u></b>



UTILITY NAME Crystal Lake Club Utilities

YEAR OF REPORT DECEMBER 31, 2009
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GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ <u>419,202</u>	\$ <u>729,508</u>	\$ _____	\$ <u>1,148,710</u>
Construction Work in -----	_____	_____	_____	_____
Other (Specify) _____ _____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>419,202</u>	\$ <u>729,508</u>	\$ _____	\$ <u>1,148,710</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>233,396</u>	\$ <u>464,152</u>	\$ _____	\$ <u>697,548</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>13,638</u>	\$ <u>30,222</u>	\$ _____	\$ <u>43,860</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>247,034</u>	\$ <u>494,374</u>	\$ _____	\$ <u>741,408</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>247,034</u>	\$ <u>494,374</u>	\$ _____	\$ <u>741,408</u>

UTILITY NAME: Crystal Lake Club Utilities

YEAR OF REPORT DECEMBER 31, 2009
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CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	_____	_____
Shares authorized _____	_____	_____
Shares issued and outstanding _____	_____	_____
Total par value of stock issued _____	_____	_____
Dividends declared per share for year _____	_____	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ (287,269)
Changes during the year (Specify):		
Net Income _____	_____	(43,094)
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ (330,363)

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	LLC 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	
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ _____

**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 _____	_____	_____	_____	_____
Regulatory assessment fee _____	4,496	3,919	_____	8,415
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Tax Expense</b>	<b>\$ 4,496</b>	<b>\$ 3,919</b>	<b>\$ _____</b>	<b>\$ 8,415</b>

**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
Pugh Utilities Service	\$ -	\$ -	Contract Operator (Plants Only) Management Company
GDR Management	\$ 4,576	\$ 4,576	
_____	\$ -	\$ -	_____
_____	\$ -	\$ -	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Crystal Lake Club Utilities

YEAR OF REPORT DECEMBER 31, 2009
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**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ 197,750	\$ 221,925	\$ 419,675
2) Add credits during year_____	\$ -	\$ -	\$ -
3) Total_____	197,750	221,925	419,675
4) Deduct charges during the year_____	-	-	-
5) Balance end of year_____	197,750	221,925	419,675
6) Less Accumulated Amortization_____	107,585	123,369	230,954
7) Net CIAC_____	\$ 90,165	\$ 98,556	\$ 188,721

**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		
Water	0	\$ 475	\$ -	\$ -
Sewer	0	700		
Total Credits During Year (Must agree with line # 2 above.)_____			\$ -	\$ -

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year_____	\$ 101,573	\$ 116,732	\$ 218,304
Add Credits During Year:_____	6,012	6,638	12,650
Deduct Debits During Year:_____	-	-	-
Balance End of Year (Must agree with line #6 above.)	\$ 107,585	\$ 123,369	\$ 230,954

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

UTILITY NAME: Crystal Lake Club Utilities

YEAR OF REPORT DECEMBER 31, 2009
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**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 Number approving AFUDC rate: _____



**WATER  
OPERATING  
SECTION**

UTILITY NAME: Crystal Lake Club Utilities

YEAR OF REPORT DECEMBER 31, 2009
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**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-
303	Land and Land Rights	3,403	-	-	3,403
304	Structures and Improvements	9,417	-	-	9,417
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	15,774	-	-	15,774
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Pumping Equipment	2,079	-	-	2,079
320	Water Treatment Equipment	516	-	-	516
330	Distribution Reservoirs and Standpipes	-	-	-	-
331	Transmission and Distribution Lines	154,678	-	-	154,678
333	Services	174,443	-	-	174,443
334	Meters and Meter Installations	52,289	3,691	-	55,980
335	Hydrants	-	-	-	-
336	Backflow Prevention Devices	497	-	-	497
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	1,167	-	-	1,167
	<b>Total Water Plant</b>	<b>\$ 415,511</b>	<b>\$ 3,691</b>	<b>\$ -</b>	<b>\$ 419,202</b>



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)
301	Organization							
304	Structures and Improvements			3.57%	\$ 6,245	\$	\$ 336	\$ 6,582
305	Collecting and Impounding Reservoirs				-			
306	Lake, River and Other Intakes				-			
307	Wells and Springs			3.70%	10,269		584	10,853
308	Infiltration Galleries & Tunnels				-			
309	Supply Mains				-			
310	Power Generating Equipment				-			
311	Pumping Equipment			5.00%	425		104	529
320	Water Treatment Equipment			4.55%	328		23	351
330	Distribution Reservoirs & Standpipes				-			
331	Trans. & Dist. Mains			2.63%	74,308		4068	78,376
333	Services			2.86%	93,795		4989	98,784
334	Meter & Meter Installations			5.88%	46,143		3400	49,543
335	Hydrants				-			
336	Backflow Prevention Devices			4.00%	269		20	289
339	Other Plant and Miscellaneous Equipment				-			
340	Office Furniture and Equipment			6.67%	1,506		83	1,590
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			2.63%	107		31	138
	Totals				\$ 233,396	\$	\$ 13,638	\$ 247,035 *

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



UTILITY NAME: \_\_\_\_\_ Crystal Lake Club Utilities

YEAR OF REPORT DECEMBER 31, 2009
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**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	_____	4,945,000	_____	4,945,000	3,658,068
February	_____	4,450,000	_____	4,450,000	3,882,840
March	_____	5,147,000	_____	5,147,000	4,490,243
April	_____	4,456,000	_____	4,456,000	3,800,685
May	_____	3,800,000	_____	3,800,000	2,894,818
June	_____	3,854,000	_____	3,854,000	3,127,045
July	_____	3,561,000	_____	3,561,000	3,190,470
August	_____	3,516,000	_____	3,516,000	2,658,907
September	_____	3,426,000	_____	3,426,000	3,210,628
October	_____	4,315,000	_____	4,315,000	3,613,326
November	_____	4,759,000	_____	4,759,000	3,500,991
December	_____	4,239,000	_____	4,239,000	3,981,699
Total for Year	-	50,468,000	-	50,468,000	42,009,720

If water is purchased for resale, indicate the following:

Vendor: Sebring Ridge Utilities  
Point of delivery: Park Entrance

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
All PVC	6"	30,454	None	None	30,454
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: \_\_\_\_\_ Crystal Lake Club Utilities

YEAR OF REPORT DECEMBER 31, 2009
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**WELLS AND WELL PUMPS**

(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 _____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

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

**HIGH SERVICE PUMPING**

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

UTILITY NAME: \_\_\_\_\_ Crystal Lake Club Utilities

YEAR OF REPORT DECEMBER 31 2009
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**SOURCE OF SUPPLY**

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

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type _____	_____	_____	_____
Make _____	_____	_____	_____
Permitted Capacity (GPD) _____	_____	_____	_____
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 _____	_____	_____	_____

**GENERAL WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's \* the system can efficiently serve. 1234 Based on well capacity
2. Maximum number of ERC's \* which can be served. 1,234 Based on well capacity
3. Present system connection capacity (in ERCs \*) using existing lines. 526
4. Future connection capacity (in ERCs \*) upon service area buildout. 500
5. Estimated annual increase in ERCs \*. None
6. Is the utility required to have fire flow capacity?  
 If so, how much capacity is required? 20 hydrants and Sebring Ridge Utilities  
500 GPM
7. Attach a description of the fire fighting facilities. Hydrants
8. Describe any plans and estimated completion dates for any enlargements or improvements of I N/A  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP?
10. 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? \_\_\_\_\_
11. Department of Environmental Protection ID # PWS No.651-5242
12. Water Management District Consumptive Use Permit # 207811.02
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

\* 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/350 gallons per day).

**WASTEWATER  
OPERATING  
SECTION**

UTILITY NAME: Crystal Lake Club Utilities

YEAR OF REPORT DECEMBER 31, 2009
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**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ -	\$ -	\$ -	\$ -
352	Franchises_____	-	-	-	-
353	Land and Land Rights_____	7,914	-	-	7,914
354	Structures and Improvements_____	159,435	-	-	159,435
355	Power Generation Equipment_____	-	-	-	-
360	Collection Sewers - Force_____	73,732	-	-	73,732
361	Collection Sewers - Gravity_____	52,387	-	-	52,387
362	Special Collecting Structures_____	-	-	-	-
363	Services to Customers_____	-	-	-	-
364	Flow Measuring Devices_____	6,690	-	-	6,690
365	Flow Measuring Installations_____	-	-	-	-
370	Receiving Wells_____	15,712	-	-	15,712
371	Pumping Equipment_____	-	-	-	-
380	Treatment and Disposal Equipment_____	189,536	-	-	189,536
381	Plant Sewers_____	205,989	-	-	205,989
382	Outfall Sewer Lines_____	-	-	-	-
389	Other Plant and Miscellaneous Equipment_____	16,865	-	-	16,865
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_____	-	-	-	-
	<b>Total Wastewater Plant_____</b>	<b>\$ 729,508</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 729,508 *</b>

\* 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			2.86%	\$ 107,647	\$ -	\$ 4,560	\$ 112,207
355	Power Generation Equipment			%	-	-	-	-
360	Collection Sewers - Force			3.70%	55,554	-	2,728	58,282
361	Collection Sewers - Gravity			2.50%	25,412	-	1,310	26,722
362	Special Collecting Structures			%	-	-	-	-
363	Services to Customers			0.00%	-	-	-	-
364	Flow Measuring Devices			20.00%	9,368	-	1,338	10,704
365	Flow Measuring Installations			%	-	-	-	-
370	Receiving Wells			4.00%	11,625	-	628	12,253
371	Pumping Equipment			%	-	-	-	-
380	Treatment and Disposal Equipment			6.87%	124,488	-	12,642	137,130
381	Plant Sewers			2.88%	110,627	-	5,891	116,518
382	Outfall Sewer Lines			%	-	-	-	-
389	Other Plant and Miscellaneous Equipment			6.87%	18,185	-	1,125	19,310
390	Office Furniture and Equipment			6.87%	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			%	-	-	-	-
	Totals				\$ 454,152	\$ -	\$ 30,222	\$ 494,375 *

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



UTILITY NAME: Crystal Lake Club Utilities

YEAR OF REPORT  
DECEMBER 31, 2009

**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) _____	4"	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	PVC	_____	_____	_____	_____	_____
Average length _____	30	_____	_____	_____	_____	_____
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) _____	8"	_____	_____	_____	_____	_____	_____
Type of main _____	PVC	_____	_____	_____	_____	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	###	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____
End of year _____	###	_____	_____	_____	_____	_____	_____

**MANHOLES**

Size (inches) _____	_____	_____	_____
Type of Manhole _____	Precast	_____	_____
Number of Manholes:			
Beginning of year _____	12	_____	_____
Added during year _____	_____	_____	_____
Retired during year _____	_____	_____	_____
End of Year _____	12	_____	_____

UTILITY NAME:

Crystal Lake Club Utilities

YEAR OF REPORT DECEMBER 31, 2009
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**TREATMENT PLANT**

Manufacturer _____	Davco _____	_____	_____
Type _____	Extended Aeration _____	_____	_____
"Steel" or "Concrete" _____	Concrete _____	_____	_____
Total Permitted Capacity _____	90,000 GPD _____	_____	_____
Average Daily Flow _____	39,679 _____	_____	_____
Method of Effluent Disposal _____	Ponds _____	_____	_____
Permitted Capacity of Disposal _____	_____	_____	_____
Total Gallons of Wastewater treated _____	14,483,000 _____	_____	_____

**MASTER LIFT STATION PUMPS**

Manufacturer _____	ABS _____	Hyd. _____	ABS _____	_____	_____	_____
Capacity (GPM's) _____	125 _____	100 _____	100 _____	_____	_____	_____
Motor:						
Manufacturer _____	_____	_____	_____	_____	_____	_____
Horsepower _____	2 _____	1.5 _____	1.5 _____	_____	_____	_____
Power (Electric or Mechanical) _____	Electric _____	Electric _____	Electric _____	_____	_____	_____

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	2,108,000 _____	_____	All _____
February _____	1,904,000 _____	_____	All _____
March _____	2,201,000 _____	_____	All _____
April _____	1,410,000 _____	_____	All _____
May _____	806,000 _____	_____	All _____
June _____	630,000 _____	_____	All _____
July _____	682,000 _____	_____	All _____
August _____	713,000 _____	_____	All _____
September _____	660,000 _____	_____	All _____
October _____	837,000 _____	_____	All _____
November _____	1,230,000 _____	_____	All _____
December _____	1,302,000 _____	_____	All _____
Total for year _____	14,483,000 _____	_____	_____

If Wastewater Treatment is purchased, indicate the vendor: \_\_\_\_\_

**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. 521
- 2. Maximum number of ERCs\* which can be served. 500
- 3. Present system connection capacity (in ERCs\*) using existing lines. 521
- 4. Future connection capacity (in ERCs\*) upon service area buildout. 500
- 5. Estimated annual increase in ERCs\*. None

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

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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? No

If so, when? \_\_\_\_\_

9. Has the utility been required by the DEP or water management district to implement reuse? No

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?

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? \_\_\_\_\_

12. Department of Environmental Protection ID # DC38-124473

\* 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:  
 $ERC = (Total\ SFR\ gallons\ sold\ (omit\ 000/365\ days/280\ gallons\ per\ day).$

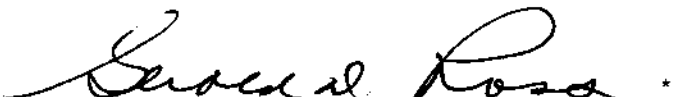
# CERTIFICATION OF ANNUAL REPORT

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

- |                                     |                          |   |
|-------------------------------------|--------------------------|---|
| YES                                 | NO                       |   |
| <input checked="" type="checkbox"/> | <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                                 | NO                       |   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES                                 | NO                       |   |
| <input checked="" type="checkbox"/> | <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                                 | NO                       |   |
| <input checked="" type="checkbox"/> | <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.	2.	3.	4.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

  
(signature of chief executive officer of the utility) \*

1.	2.	3.	4.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

\_\_\_\_\_  
(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 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.