

**CLASS "C"**  
**WATER AND/OR WASTEWATER UTILITIES**

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**Public Service Commission**  
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(Gross Revenue of Less Than \$200,000 Each)

# **ANNUAL REPORT**

SU785-15-AR  
Deb Null  
Crooked Lake Park Sewerage Company  
5578 Commercial Blvd.  
Winter Haven, FL 33880-1008

Submitted To The  
**STATE OF FLORIDA**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2016 MAY 10 AM 9:06  
DIVISION OF  
ACCOUNTING & FINANCE

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2015**

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1984 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**

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# Revised

## REPORT OF

Crooked Lake Park Sewerage Company

(EXACT NAME OF UTILITY)

5578 Commercial Blvd., Winter Haven FL 33880 | 0 East Lane Lake Wales, FL | Polk

Mailing Address

Street Address

County

Telephone Number 863-967-3992 ext 104 | Date Utility First Organized 12/13/1957

Fax Number 863-968-1816 | E-mail Address deb.null@garrardinc.com

Sunshine State One-Call of Florida, Inc. Member No. CL2092

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    863-967-3992 ext 104

Name of subdivisions where services are provided: Crooked Lake Par, Caloosa Lake Village & College Park  
Mobile Home Park LLC

## CONTACTS

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Deb Null</u>	<u>Administrative</u>	<u>5578 Commercial Blvd., Winter Haven FL 33880</u>	
Person who prepared this report: <u>Cheryl M. Martin</u>	<u>CPA</u>	<u>19200 Hwy 27 Lake Wales FL 33853</u>	
Officers and Managers: <u>Louis F. Garrard V</u>	<u>President/Sec/Treasurer/Mg Member</u>	<u>5578 Commercial Blvd.,</u> <u>Winter Haven FL 33880</u>	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
<u>Glenbrook Properties LLC</u>	<u>100%</u>	<u>5578 Commercial Blvd.,</u> <u>Winter Haven FL 33880</u>	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
<b>Gross Revenue:</b>					
Residential_____		\$ _____	\$ <u>147,072</u>	\$ _____	\$ <u>147,072</u>
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	_____
<b>Total Gross Revenue</b> _____		<b>\$ _____</b>	<b>\$ <u>147,072</u></b>	<b>\$ _____</b>	<b>\$ <u>147,072</u></b>
<b>Operation Expense (Must tie to pages W-3 and S-3)</b>					
	W-3 S-3	\$ _____	\$ <u>132,453</u>	\$ _____	\$ <u>132,453</u>
Depreciation Expense_____	F-5	_____	<u>12,104</u>	_____	<u>12,104</u>
CIAC Amortization Expense_____	F-8	_____	<u>0</u>	_____	<u>0</u>
Taxes Other Than Income_____	F-7	_____	<u>8,664</u>	_____	<u>8,664</u>
Income Taxes_____	F-7	_____	<u>0</u>	_____	<u>0</u>
<b>Total Operating Expense</b> _____		<b>\$ _____</b>	<b><u>153,221</u></b>	<b>\$ _____</b>	<b>\$ <u>153,221</u></b>
<b>Net Operating Income (Loss)</b> _____		<b>\$ _____</b>	<b>\$ <u>-6,148</u></b>	<b>\$ _____</b>	<b>\$ <u>-6,148</u></b>
<b>Other Income:</b>					
		\$ _____	\$ _____	\$ _____	\$ <u>0</u>
<u>Interest Income</u>		_____	_____	_____	<u>0</u>
<u>Collection Allowance</u>		_____	_____	_____	<u>0</u>
<b>Other Deductions:</b>					
Miscellaneous Nonutility Expenses Penalty_____		\$ _____	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Interest Expense_____		_____	<u>19,621</u>	_____	<u>19,621</u>
Other Amortization Exp_____		_____	<u>300</u>	_____	<u>300</u>
Gain/Loss on Asset Disposition_____		_____	<u>331</u>	_____	<u>331</u>
<b>Net Income (Loss)</b> _____		<b>\$ _____</b>	<b>\$ <u>(26,400)</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>(26,400)</u></b>

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	\$ <u>482,323</u>	\$ <u>529,534</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>(278,629)</u>	<u>(286,945)</u>
Net Utility Plant -----		\$ <u>203,694</u>	\$ <u>242,589</u>
Cash -----		3,019	542
Customer Accounts Receivable (141) -----		17,443	12,808
Other Assets (Specify): -----			0
Notes Receivable -----		0	69
Prepaid Insurance -----		1,706	3,786
Loan Costs (net of amortization) -----		0	0
Deferred Debits - PSC Filing Fee(net of amort.) -----		0	0
Deferred Debits - Rate Case Expense(net of amort.) -----		1,049	1,349
Deferred Debits - Legal Fees (net of amort.) -----		0	0
Deferred Debits - Nonrecurring Exp (net of amort.) -----		0	0
Deferred Debits - Nonded. Rate Case Exp -----		1,000	1,000
Deferred Debits - Rate Case Consulting-Future Rate Case -----		7,175	7,175
Deferred Debits - Operating Permit-Future Rate Case -----		11,302	11,302
Deferred Debits - Accounting Fees-Future Rate Case -----		2,100	2,100
Prepaid License - DEP -----		0	0
Total Assets -----		\$ <u>248,488</u>	\$ <u>282,720</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	3,000	3,000
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		150,239	125,521
Retained Earnings (215) -----	F-6	(262,874)	(138,313)
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ (109,635)	\$ (9,791)
Long Term Debt (224) -----	F-6	\$ 334,228	\$ 241,645
Accounts Payable (231) -----		13,585	9,008
Notes Payable (232) -----		150	150
Customer Deposits (235) -----		0	0
Accrued Taxes (236) -----		8,052	30,687
Other Liabilities Shareholder Loan -----		2,109	2,109
Accrued Interest (237) -----		0	0
Advances for Construction -----			
Accrued Salaries (238) -----			0
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>0</u>	<u>8,913</u>
Total Liabilities and Capital -----		\$ <u>248,488</u>	\$ <u>282,721</u>



**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ _____	\$ <u>482,323</u>	\$ <u>0</u>	\$ <u>482,323</u>
Construction Work in -----	_____	<u>0</u>	<u>0</u>	<u>0</u>
Other (Specify) ----- _____ _____	_____ _____	_____ _____**	_____ _____	_____ _____
<b>Total Utility Plant</b> -----	<b>\$ _____</b>	<b>\$ <u>482,323</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>482,323</u></b>

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

Account 108	Water	Wastewater	A/D & CIAC AM. Other Than Reporting Systems	Total
Balance First of Year -----	\$ _____	\$ <u>286,945</u>	\$ <u>0</u>	\$ <u>286,945</u>
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account -----	\$ _____	\$ <u>12,104</u>	\$ <u>0</u>	\$ <u>12,104</u>
Salvage -----	_____	_____	_____	<u>0</u>
Other Credits (specify) ----- _____	_____	_____	_____	<u>0</u>
<b>Total Credits</b> -----	<b>\$ _____</b>	<b>\$ <u>12,104</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>12,104</u></b>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired -----	\$ _____	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Cost of removal -----	_____	_____	_____	_____
Other debits (specify) ----- _____	_____	<u>20,420</u> **	_____**	_____
<b>Total Debits</b> -----	<b>\$ _____</b>	<b>\$ <u>20,420</u></b>	<b>\$ _____</b>	<b>\$ <u>20,420</u></b>
<b>Balance End of Year</b> -----	<b>\$ _____</b>	<b>\$ <u>278,629</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>278,629</u></b>

\*\* Adjustment per Order No. PSC-15-0142-PAA-SU

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 _____	\$ _____	\$ (138,313)
Changes during the year (Specify):		
Net Profit or (Loss) _____	_____	(26,400)
_____	_____	(98,161) **
_____	_____	_____
Balance end of year _____	\$ _____	\$ (262,874)

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Nominal Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
N/P Ally Bank - date of issue; 10/05/2012; date of maturity 10/19/2017	5.00%	60	\$ 9,667
Promissory Note - Mainstay Financial Services; date of issue 11/12/2012; date of maturity 11/1/2016	10.00%	Balloon	324,560
Total _____			\$ 334,228

\*\* Adjustment per Order No. PSC-15-0142-PAA-SU

**TAX EXPENSE**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
<b>Income Taxes:</b>				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income tax _____	_____	_____	_____	_____
<b>Taxes Other Than Income:</b>				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	_____	333	_____	333
Regulatory assessment fee _____	_____	6,618	_____	6,618
Other (Specify) _____ Tangible	_____	1,538	_____	1,538
State & Federal payroll tax _____	_____	_____	_____	0
Public Service Tax _____	_____	_____	_____	0
Corporate annual report _____	_____	_____	_____	0
Licenses _____	_____	175	_____	175
<b>Total Taxes Accrued _____</b>	<b>\$ _____</b>	<b>\$ 8,664</b>	<b>\$ _____</b>	<b>\$ 8,664</b>

**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
A. D. Baynard Plumbing	\$ _____	\$ 1,174	Contractual Services
Applied Aquatic Mgt Inc	\$ _____	\$ 1,200	Contractual Services
Eagle Eye Quality Lawn Care	\$ _____	\$ 2,275	Contractual Services
Advantage Title Service	\$ _____	\$ 584	Professional Services
College Park Mobile Home Park	\$ _____	\$ 6,648	Contractual Services
Park Water Co	\$ _____	\$ 6,783	Billing
Cheryl M. Martin, CPA	\$ _____	\$ 6,700	Accounting & Taxes
Garrard Framing & Drywall Inc	\$ _____	\$ 4,869	Contractual Services
Consta Flow, Inc.	\$ _____	\$ 28,002	Contractual Services
Orange Industrial Service	\$ _____	\$ 1,972	Contractual Services
Synergy Rents	\$ _____	\$ 11,546	Contractual Services
United Rentals	\$ _____	\$ 1,839	Contractual Services
Law Office of Craig B Hill, P L	\$ _____	\$ 1,858	Legal Services
Adler Tank Rentals	\$ _____	\$ 4,612	Contractual Services
Sunburst Dream Homes	\$ _____	\$ 22,365	Contractual Services
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

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

	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ _____	\$ <u>128,236</u>	\$ <u>128,236</u>
2) Add credits during year_____	\$ _____	\$ _____	\$ <u>0</u>
3) Total_____	_____	<u>128,236</u>	<u>128,236</u>
4) Deduct charges during the year_____	_____	<u>-300</u> **	<u>-300</u>
5) Balance end of year_____	_____	<u>127,936</u>	<u>127,936</u>
6) Less Accumulated Amortization_____	_____	<u>(127,936)</u>	<u>(127,936)</u>
7) Net CIAC_____	\$ _____	\$ <u>0</u>	\$ <u>0</u>

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)**

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total_____		\$ _____	\$ <u>0</u>
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
Plant Capacity	0	\$ 450	\$ <u>0</u>
Tie into Lateral	0	150	<u>0</u>
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.)_____		\$ _____	\$ <u>0</u>

**ACCUMULATED AMORTIZATION OF CIAC**

	Water	Wastewater	Total
Balance First of Year_____	\$ _____	\$ <u>(119,323)</u>	\$ <u>(119,323)</u>
Add Credits During Year:_____	_____	_____	<u>0</u>
Deduct Debits During Year:_____	_____	<u>(8,613)</u> **	<u>(8,613)</u> **
Balance End of Year (Must agree with line #6 above.)	\$ _____	\$ <u>(127,936)</u>	\$ <u>(127,936)</u>

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

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT DECEMBER 31, 2015
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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>	\$ <u>0</u>	<u>100.00</u> %		<u>N/A</u> %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate:	_____ %
Commission Order approving AFUDC rate:	_____

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

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT  
DECEMBER 31, 2015

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

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

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

_____
_____
_____
_____
_____
_____
_____
_____
_____
_____
_____
_____
_____
_____
_____
_____

# **WATER OPERATING SECTION**

**Note:** This utility is a wastewater only service; therefore, Pages W-1 through W-7 have been omitted from this report.

**WASTEWATER  
OPERATING  
SECTION**

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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_____	\$ 9,549	\$ 0	\$ _____	\$ 9,549
352	Franchises_____	_____	_____	_____	_____
353	Land and Land Rights_____	6,197	0	_____	6,197
354	Structures and Improvements_____	134,830	_____	116,807 **	18,023
360	Collection Sewers - Force_____	63,853	4,971 **	_____	68,824
361	Collection Sewers - Gravity_____	109,881	0	_____	109,881
362	Special Collecting Structures_____	_____	_____	_____	_____
363	Services to Customers_____	24,448	0	_____	24,448
364	Flow Measuring Devices_____	5,287	0	_____	5,287
365	Flow Measuring Installations_____	_____	_____	_____	_____
370	Receiving Wells_____	23,922	2,465 **	_____	26,387
371	Pumping Equipment_____	_____	_____	_____	_____
380	Treatment and Disposal Equipment_____	64,428	102,115 **	_____	166,543
381	Plant Sewers_____	_____	_____	_____	_____
382	Outfall Sewer Lines_____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment_____	28,255	_____	5,442 **	22,813
390	Office Furniture and Equipment_____	0	0	_____	0
391	Transportation Equipment_____	58,884	_____	34,514 **	24,370
392	Stores Equipment_____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment_____	0	0	_____	0
394	Laboratory Equipment_____	0	0	_____	0
395	Power Operated Equipment_____	_____	_____	_____	_____
396	Communication Equipment_____	_____	_____	_____	_____
397	Miscellaneous Equipment_____	_____	_____	_____	_____
398	Other Tangible Plant_____	_____	_____	_____	_____
	<b>Total Wastewater Plant_____</b>	<b>\$ 529,534</b>	<b>\$ 109,551</b>	<b>\$ 156,762</b>	<b>\$ 482,323 *</b>

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

\*\* Includes adjustment per 6/30/13 Order No. PSC-15-0142-PAA-SU

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 %	\$ 15,933	\$ 11,598 **	\$ 411	\$ 4,746
360	Collection Sewers - Force	27	0 %	27 yr. SL %	38,516	1,724 **	2,054	38,846
361	Collection Sewers - Gravity	40	0 %	40 yr. SL %	89,319	-1,720 **	1,307	92,346
362	Special Collecting Structures		0 %	%				
363	Services to Customers	35	0 %	35 yr. SL %	24,448			24,448
364	Flow Measuring Devices		%	%				
365	Flow Measuring Installations	35	0 %	35 yr. SL %	3,110	86 **	151	3,175
370	Receiving Wells	25	0 %	25 yr. SL %	17,333			17,333
370	Receiving Wells	15	0 %	15 yr. SL %	6,588	6,212 **		376
380	Treatment and Disposal Equip	15	0 %	15 yr. SL %	51,603			51,603
380	Treatment and Disposal Equip	12	0 %	12 yr. SL %	6,324	-3,613 **		9,937
380	Treatment and Disposal Equip	18	0 %	18 yr. SL %	1,395	-308 **	111	1,814
380	Treatment and Disposal Equip	12	0 %	12 yr. SL %	4,385	14 **	230	4,601
380	Treatment and Disposal Equip	15	0 %	15 yr. SL %	0		1,664	1,664
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment	15	0 %	15 yr. SL %	7,613	-2,360 **	1,371	11,344
390	Office Furniture and Equipment	15	0 %	15 yr. SL %	0			0
391	Transportation Equipment	6	0 %	6 yr. SL %	16,318	8,647 **	4,566	12,237
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment	15	0 %	15 yr. SL %	0			0
394	Laboratory Equipment	15	%	15 yr. SL %	0			0
395	Power Operated Equipment		%	%				
396	Communication Equipment		%	%				
397	Miscellaneous Equipment		%	%				
398	Other Tangible Plant		%	%				
351	Organization Costs	40	0 %	40 yr. SL %	4,059	140 **	239	4,158
	Totals				\$ 286,944	\$ 20,420	\$ 12,104	\$ 278,628 *

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

\*\* Includes adjustment per 6/30/13 Order No. PSC-15-0142-PAA-SU

**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_____	11,605
715	Purchased Power_____	7,777
716	Fuel for Power Production_____	_____
718	Chemicals_____	4,707
720	Materials and Supplies_____	62
730	Contractual Services:	
732	Billing_____	6,333
	Professional_____	11,763
733	Testing_____	_____
	Other_____	84,809
740	Rents_____	_____
750	Transportation Expense_____	0
755	Insurance Expense_____	4,433
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
770	Bad Debt Expense_____	609
775	Miscellaneous Expenses_____	354
	Total Wastewater Operation And Maintenance Expense_____	\$ 132,453 *

\* 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)	
<b>Residential Service</b>					
All meter sizes	D	1.0	416	416	416
<b>General Service</b>					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine			Total	416	416
				416	416

**PUMPING EQUIPMENT**

Lift Station Number _____	1	2	3	_____	_____	_____
Make or Type and nameplate data on pump _____	<u>Goulds</u>	<u>Goulds</u>	<u>BJM</u>	_____	_____	_____
Year installed _____	<u>2013</u>	<u>2011</u>	<u>2013</u>	_____	_____	_____
Rated capacity _____	<u>60 gpm</u>	<u>40 gpm</u>	<u>40 gpm</u>	_____	_____	_____
Size _____	<u>5 Hp</u>	<u>2 Hp</u>	<u>1 Hp</u>	_____	_____	_____
Power:						
Electric _____	<u>230 volt</u>	<u>220 volt</u>	<u>220 volt</u>	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____

**SERVICE CONNECTIONS**

Size (Inches) _____	4	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	_____	_____	_____	_____	_____	_____
Average length _____	_____	_____	_____	_____	_____	_____
Number of active service connections _____	_____	_____	_____	_____	_____	_____
Beginning of year _____	416	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	416	_____	_____	_____	_____	_____
Give full particulars concerning inactive connection 8 Turn-offs: 5 vacant lots; 3 vacant homes _____	_____	_____	_____	_____	_____	_____

**COLLECTING AND FORCE MAINS**

	Collecting Mains					Force Mains		
Size (Inches) _____	4	4	6	6	10	4	4	_____
Type of main _____	<u>VCP</u>	<u>PVC</u>	<u>VCP</u>	<u>PVC</u>	<u>VCP</u>	<u>AC</u>	<u>PVC</u>	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	985	940	17335	2240	1335	1845	1900	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	985	940	17335	2240	1335	1845	1900	_____

**MANHOLES**

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

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

**TREATMENT PLANT**

Manufacturer_____	McNeil	_____	_____
Type_____	Extended Air	_____	_____
"Steel" or "Concrete"_____	Concrete	_____	_____
Total Permitted Capacity__	60,000 gpd	_____	_____
Average Daily Flow_____	47,000 gpd	_____	_____
Method of Effluent Disposal__	Evap Perc Ponds	_____	_____
Permitted Capacity of Disposal	90%	_____	_____
Total Gallons of Wastewater treated_____	22,448,000	_____	_____

**MASTER LIFT STATION PUMPS**

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

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January_____	1,525,000	N/A	1,525,000
February_____	1,484,000	_____	1,484,000
March_____	1,589,000	_____	1,589,000
April_____	1,453,000	_____	1,453,000
May_____	1,562,000	_____	1,562,000
June_____	2,131,000	_____	2,131,000
July_____	2,528,000	_____	2,528,000
August_____	2,298,000	_____	2,298,000
September_____	2,393,000	_____	2,393,000
October_____	1,741,000	_____	1,741,000
November_____	1,777,000	_____	1,777,000
December_____	1,967,000	_____	1,967,000
Total for year_____	22,448,000	_____	22,448,000

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

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT  
DECEMBER 31, 2015

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

### GENERAL WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs \* now being served 131
2. Maximum number of ERCs \* which can be served. 131
3. Present system connection capacity (in ERC's\*) using existing lines. 131
4. Future connection capacity (in ERC's\*) upon service area buildout 9
5. Estimated annual increase in ERCs \* 0
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system. Under consent order, OGC File No. 03-1878
7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed N/A  
If so, when? \_\_\_\_\_
9. Has the utility been required by the DEP or water management district to implement reuse? N/A  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_
10. When did the company last file a capacity analysis report with the DEP? 2011
11. If present system does not meet the requirements of DEP Rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_ Yes
12. Department of Environmental Protection ID # FLA 013038

\* An ERC is determined based on one of the following methods:  
(a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of SFR customers for the same period and divide the result by 365 days.

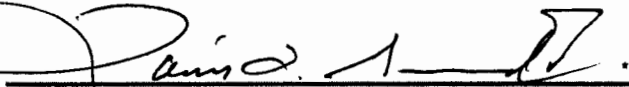
(b) If no historical flow data are available use:  
ERC = Total SFR gallons sold (omit 000/365 days/280 gallons per day).

# CERTIFICATION OF ANNUAL REPORT


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

- |  |                                |   |
|--|--------------------------------|---|
| YES<br><input checked="" type="checkbox"/> | NO<br><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<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><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<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

**Items Certified**

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	 (signature of chief executive officer of the utility)
---	---	---	---	---

Date: \_\_\_\_\_

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	 (signature of chief financial officer of the utility)
---	---	---	---	---

Date: 4/29/16

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations  
Class C**

Company: *CROOKED LAKE PARK SEWERAGE COMPANY*

For the Year Ended December 31, *2015*

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ <i>147,072</i>	\$ <i>147,072</i>	\$ <i>0</i>
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
<b>Total Wastewater Operating Revenue</b>	\$ <i>147,072</i>	\$ <i>147,072</i>	\$ <i>0</i>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Wastewater Operating Revenues</b>	\$ <i>147,072</i>	\$ <i>147,072</i>	\$ <i>0</i>

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).