

CLASS "C"
WATER AND/OR WASTEWATER UTILITIES

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

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ANNUAL REPORT

SU785-17-AR
Kelly Dice
Crooked Lake Park Sewerage Company
5578 Commercial Blvd.
Winter Haven, FL 33880-1008

Submitted To The

STATE OF FLORIDA

RECEIVED
DIVISION OF
ACCOUNTING & FINANCE

2018 JUL 16 AM 5:51

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FLORIDA PUBLIC SERVICE
COMMISSION

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2017

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

REPORT OF

Crooked Lake Park Sewerage Company

(EXACT NAME OF UTILITY)

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

Telephone Number (863) 287-6061 Date Utility First Organized December 13, 1957

Check the business entity of the utility as filed with the Internal Revenue Service:

Individual Sub Chapter S Corporation 1120 Corporation Partnership

Name, Address and phone where records are located: Louis F Garrard V, 5578 Commercial Blvd, Winter Haven, FL 33880
(863) 287-6061

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

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Louis F Garrard V</u>	<u>President/Sec/Treas</u>	<u>5578 Commercial Blvd</u> <u>Winter Haven, FL 33880</u>	
Person who prepared this report: <u>Cheryl M. Martin</u>	<u>Certified Public</u> <u>Accountant</u>	<u>19200 Hwy 27</u> <u>Lake Wales, Florida 33853</u>	
Officers and Managers: <u>Louis F Garrard V</u>	<u>President/Sec/Treas</u>	<u>5578 Commercial Blvd</u> <u>Winter Haven, FL 33880</u>	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

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

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

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ _____	\$ 154,530	\$ _____	\$ 154,530
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		_____	2,057	_____	2,057
Total Gross Revenue_____		\$ _____	\$ 156,587	\$ _____	\$ 156,587
Operation Expense (Must tie to pages W-3 and S-3)					
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ _____	\$ 195,797	\$ _____	\$ 195,797
Depreciation Expense_____	F-5	_____	55,004	_____	55,004
CIAC Amortization Expense_____	F-8	_____	0	_____	0
Taxes Other Than Income_____	F-7	_____	7,894	_____	7,894
Income Taxes_____	F-7	_____	0	_____	0
Total Operating Expense_____		\$ _____	258,695	\$ _____	\$ 258,695
Net Operating Income (Loss)		\$ _____	\$ -102,109	\$ _____	\$ -102,109
Other Income:					
		\$ _____	\$ _____	\$ _____	\$ 0
Interest Income		_____	0	_____	0
Collection Allowance		_____	0	_____	0
Other Deductions:					
Miscellaneous Nonutility Expenses, Penalty		\$ _____	\$ 0	\$ _____	\$ 0
Interest Expense_____		_____	19,176	_____	19,176
Other Amortization Exp_____		_____	195	_____	195
Gain/Loss on Asset Disposition		_____	0	_____	0
Net Income (Loss)		\$ _____	\$ (121,479)	\$ _____	\$ (121,479)

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>830,238</u>	\$ <u>791,515</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>(356,531)</u>	<u>(301,527)</u>
Net Utility Plant -----		\$ <u>473,707</u>	\$ <u>489,988</u>
Cash -----		2,016	1,313
Customer Accounts Receivable (141) -----		22,514	22,602
Other Assets (Specify): -----			0
Notes Receivable -----		0	0
Prepaid Insurance -----		5,599	6,627
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.) -----		554	749
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>525,967</u>	\$ <u>542,856</u>
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6	3,000	3,000
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		150,239	150,239
Retained Earnings (215) -----	F-6	(439,106)	(317,626)
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ (285,867)	\$ (164,387)
Long Term Debt (224) -----	F-6	\$ 459,530	\$ 372,515
Accounts Payable (231) -----		16,426	41,429
Notes Payable (232) -----		10,589	22,193
Customer Deposits (235) -----		0	0
Accrued Taxes (236) -----		12,562	13,382
Other Liabilities Shareholder Loan -----		312,726	257,726
Accrued Interest (237) -----		0	0
Advances for Construction -----			0
Accrued Salaries (238) -----			0
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>0</u>	<u>0</u>
Total Liabilities and Capital -----		\$ <u>525,967</u>	\$ <u>542,856</u>

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service	\$ _____	\$ <u>830,238</u>	\$ _____ 0	\$ <u>830,238</u>

Construction Work in	_____	_____ 0	_____ 0	_____ 0

Other (Specify) _____	_____	_____	_____	_____

-----	_____	_____	_____	_____

Total Utility Plant _____	\$ _____	\$ <u>830,238</u>	\$ _____ 0	\$ <u>830,238</u>

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

Account 108	Water	Wastewater	A/D & CIAC AM. Other Than Reporting Systems	Total
Balance First of Year _____	\$ _____	\$ <u>301,527</u>	\$ _____ 0	\$ <u>301,527</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ _____	\$ <u>55,004</u>	\$ _____ 0	\$ <u>55,004</u>
Salvage _____	_____	_____	_____	_____ 0
Other Credits (specify) _____	_____	_____	_____	_____ 0

Total Credits _____	\$ _____	\$ <u>55,004</u>	\$ _____ 0	\$ <u>55,004</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____ 0	\$ _____	\$ _____ 0
Cost of removal _____	_____	_____ 0	_____	_____
Other debits (specify) _____	_____	_____ 0	_____	_____

Total Debits _____	\$ _____	\$ _____ 0	\$ _____	\$ _____ 0

Balance End of Year _____	\$ _____	\$ <u>356,531</u>	\$ _____ 0	\$ <u>356,531</u>

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	3,000	_____
Shares authorized _____	1	_____
Shares issued and outstanding _____	1	_____
Total par value of stock issued _____	3,000	_____
Dividends declared per share for year _____	0	_____

RETAINED EARNINGS (215)

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ (317,626)
Changes during the year (Specify):		
Net Profit or (Loss) _____	_____	(121,479)
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ (439,105)

PROPRIETARY CAPITAL (218)

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

LONG TERM DEBT (224)

Description of Obligation (Including Nominal Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
<u>Promissory Note - Mainstay Financial Services; date of issue 11/12/2012; date of maturity 11/1/2019</u>	10.00%	Balloon	425,664
<u>N/P Ally Bank - date of issue 10/28/2016 date of maturity 11/12/2021</u>	4.89%	60	44,455
Less Current Portion _____			(10,589)
Total _____			\$ <u>459,530</u>

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 _____	_____	161	_____	161
Regulatory assessment fee _____	_____	6,954	_____	6,954
Other (Specify) _____ Tangible	_____	780	_____	780
State & Federal payroll tax _____	_____	_____	_____	_____
Public Service Tax _____	_____	_____	_____	_____
Corporate annual report _____	_____	_____	_____	_____
Licenses _____	_____	_____	_____	0
Total Taxes Accrued _____	\$ _____	\$ <u>7,894</u>	\$ _____	\$ <u>7,894</u>

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
A D Baynard Plumbing	\$ _____	\$ 651	Contractual Services
Brother's Plumbing	\$ _____	\$ 690	Contractual Services
Consta Flow, Inc.	\$ _____	\$ 42,522	Contractual Services
Crown Electric, Inc	\$ _____	\$ 1,386	Contractual Services
Elite Plumbing Enterprises	\$ _____	\$ 3,510	Contractual Services
Cheryl M. Martin, CPA	\$ _____	\$ 7,700	Accounting & Taxes
Garrard Framing & Drywall Inc	\$ _____	\$ 54,493	Contractual Services
Septic Solutions	\$ _____	\$ 1,885	Contractual Services
Newman Tractor	\$ _____	\$ 3,525	Contractual Services
Sunburst Dream Homes	\$ _____	\$ 8,946	Contractual Services
Zimmerman, Kiser & Sutcliffe, PA	\$ _____	\$ 4,733	Legal Services
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ _____	\$ 127,936	\$ 127,936
2) Add credits during year_____	\$ _____	\$ _____	\$ 0
3) Total_____	_____	127,936	127,936
4) Deduct charges during the year_____	_____	_____	0
5) Balance end of year_____	_____	127,936	127,936
6) Less Accumulated Amortization_____	_____	(127,936)	(127,936)
7) Net CIAC_____	\$ _____	\$ 0	\$ 0

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

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

ACCUMULATED AMORTIZATION OF CIAC

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

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

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT DECEMBER 31, 2017

SCHEDULE "A"

SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [c x d] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ <u>0</u>	<u>100.00</u> %		<u>N/A</u> %

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

APPROVED AFUDC RATE

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

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

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT DECEMBER 31, 2017

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	\$ _____	\$ _____	\$ _____	\$ _____	\$ N/A

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

WATER OPERATING SECTION

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

**WASTEWATER
OPERATING
SECTION**

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization _____	\$ 9,549	\$ _____	\$ _____	\$ 9,549
352	Franchises _____	_____	_____	_____	_____
353	Land and Land Rights _____	6,197	_____	_____	6,197
354	Structures and Improvements _____	18,023	38,723	_____	56,746
360	Collection Sewers - Force _____	68,824	_____	_____	68,824
361	Collection Sewers - Gravity _____	109,881	_____	_____	109,881
362	Special Collecting Structures _____	_____	_____	_____	_____
363	Services to Customers _____	24,448	_____	_____	24,448
364	Flow Measuring Devices _____	5,287	_____	_____	5,287
365	Flow Measuring Installations _____	_____	_____	_____	_____
370	Receiving Wells _____	26,387	_____	_____	26,387
371	Pumping Equipment _____	_____	_____	_____	_____
380	Treatment and Disposal Equipment _____	413,992	_____	_____	413,992
381	Plant Sewers _____	_____	_____	_____	_____
382	Outfall Sewer Lines _____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment _____	29,198	_____	_____	29,198
390	Office Furniture and Equipment _____	0	_____	_____	0
391	Transportation Equipment _____	79,729	_____	_____	79,729
392	Stores Equipment _____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment _____	0	_____	_____	0
394	Laboratory Equipment _____	0	_____	_____	0
395	Power Operated Equipment _____	_____	_____	_____	_____
396	Communication Equipment _____	_____	_____	_____	_____
397	Miscellaneous Equipment _____	_____	_____	_____	_____
398	Other Tangible Plant _____	_____	_____	_____	_____
	Total Wastewater Plant _____	\$ 791,515	\$ 38,723	\$ 0	\$ 830,238 *

* This amount should tie to sheet F-5.

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f+g+h=i) (i)
354	Structures and Improvements	27	0 %	27 yr. SL	\$ 5,157	\$	\$ 908	\$ 6,065
360	Collection Sewers - Force	27	0 %	27 yr. SL	41,047		2,201	43,248
361	Collection Sewers - Gravity	40	0 %	40 yr. SL	93,654		1,307	94,961
362	Special Collecting Structures		0 %					
363	Services to Customers	35	0 %	35 yr. SL	24,448			24,448
364	Flow Measuring Devices		0 %					
365	Flow Measuring Installations	35	0 %	35 yr. SL	3,326		151	3,477
370	Receiving Wells	25	0 %	25 yr. SL	17,334			17,334
370	Receiving Wells	15	0 %	15 yr. SL	376			376
380	Treatment and Disposal Equip	15	0 %	15 yr. SL	51,603		0	51,603
380	Treatment and Disposal Equip	12	0 %	12 yr. SL	10,167		178	10,345
380	Treatment and Disposal Equip	18	0 %	18 yr. SL	1,814			1,814
380	Treatment and Disposal Equip	12	0 %	12 yr. SL	4,601			4,601
380	Treatment and Disposal Equip	15	0 %	15 yr. SL	11,164		23,027	34,191
382	Outfall Sewer Lines		0 %					
389	Other Plant and Miscellaneous Equipment	15	0 %	15 yr. SL	13,116		1,997	15,113
390	Office Furniture and Equipment	15	0 %	15 yr. SL	0			0
391	Transportation Equipment	6	0 %	6 yr. SL	19,324		24,996	44,320
392	Stores Equipment		0 %					
393	Tools, Shop and Garage Equipment	15	0 %	15 yr. SL	0		0	0
394	Laboratory Equipment	15	0 %	15 yr. SL	0		0	0
395	Power Operated Equipment		0 %					
396	Communication Equipment		0 %					
397	Miscellaneous Equipment		0 %					
398	Other Tangible Plant		0 %					
351	Organization Costs	40	0 %	40 yr. SL	4,396		239	4,635
	Totals				\$ 301,527	\$ 0	\$ 55,004	\$ 356,531 *

* This amount should tie to Sheet F-5.

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees_____	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	_____
704	Employee Pensions and Benefits_____	_____
710	Purchased Wastewater Treatment_____	_____
711	Sludge Removal Expense_____	12,180
715	Purchased Power_____	9,489
716	Fuel for Power Production_____	_____
718	Chemicals_____	4,544
720	Materials and Supplies_____	349
730	Contractual Services:	
732	Billing_____	6,333
	Professional_____	12,624
733	Testing_____	0
	Other_____	138,982
740	Rents_____	_____
750	Transportation Expense_____	_____
755	Insurance Expense_____	10,827
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
770	Bad Debt Expense_____	_____
775	Miscellaneous Expenses_____	469
	Total Wastewater Operation And Maintenance Expense_____	\$ 195,797 *

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	416	416	416
General Service					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine			Total	416	416
			_____	_____	_____

PUMPING EQUIPMENT

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

SERVICE CONNECTIONS

Size (inches) _____	4	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	_____	_____	_____	_____	_____	_____
Average length _____	_____	_____	_____	_____	_____	_____
Number of active service connections _____	_____	_____	_____	_____	_____	_____
Beginning of year _____	4/6	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	4/6	_____	_____	_____	_____	_____
Give full particulars concerning inactive connection 8 Turn-offs: 5 vacant lots; 3 vacant homes	_____	_____	_____	_____	_____	_____

COLLECTING AND FORCE MAINS

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

MANHOLES

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

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_____	19,975,400_____	_____	_____

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_____	1,595,400	N/A	1,595,400
February_____	1,430,100		1,430,100
March_____	1,647,000		1,647,000
April_____	963,600		963,600
May_____	720,000		720,000
June_____	1,542,300		1,542,300
July_____	2,980,000		2,980,000
August_____	2,648,000		2,648,000
September_____	1,112,000		1,112,000
October_____	2,374,000		2,374,000
November_____	1,539,000		1,539,000
December_____	1,424,000		1,424,000
Total for year_____	<u>19,975,400</u>		<u>19,975,400</u>

If Wastewater Treatment is purchased, indicate the vendor:

Consta Flow, Inc

UTILITY NAME: Crooked Lake Park Sewerage Company

YEAR OF REPORT
DECEMBER 31, 2017

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

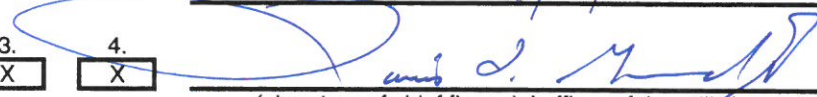
I HEREBY CERTIFY, to the best of my knowledge and belief:

- YES 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. 
 (signature of chief executive officer of the utility)

Date: 4/30/18

1. 2. 3. 4. 
 (signature of chief financial officer of the utility)

Date: 4/30/18

* 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.