

CLASS "C"

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WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

WS731-13-AR

Coral Cay Water & Sewer Company

EXACT LEGAL NAME OF RESPONDENT

481-W, 417-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



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FLORIDA PUBLIC SERVICE
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DIVISION OF
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2013

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

Company: Coral Cay Water & Sewer Company

For the Year Ended December 31, 2013

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 142,543	142,543	\$ -
Commercial	8,136	8,136	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other (Irrigation)	-	-	-
Total Water Operating Revenue	\$ 150,679	\$ 150,679	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
Net Water Operating Revenues	\$ 150,679	\$ 150,679	\$ -

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

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

Company: Coral Cay Water & Sewer Company

For the Year Ended December 31, 2013

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	194,157	\$ 194,157	\$ -
Commercial	5,736	5,736	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
Total Wastewater Operating Revenue	\$ 199,893	\$ 199,893	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	-
Net Wastewater Operating Revenues	\$ 199,893	\$ 199,893	\$ -
<p>Explanations: Rounding</p>			
<p>Instructions: For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).</p>			

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 Economic Regulation
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

GENERAL DEFINITIONS

ADVANCES FOR CONSTRUCTION - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION - this account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction 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 utilities property, facilities, or equipment used to provide services to the public. (Section 367.021 (3), Florida Statutes)

CONSTRUCTION WORK IN PROGRESS (CWIP) - This account shall include the cost of water and wastewater plant in process of construction, but not yet ready for services. (USOA)

DEPRECIATION - The loss of 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 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

CC Utility Systems, L.L.C. d/b/a Coral Cay Water & Sewer Company
(Exact name of utility)

2803 NW 62nd. Ave., Margate, Fla.33603 Mailing Address	Same Street Address	Broward County
Telephone Number <u>305-242-7127</u>	Date Utility First Organized <u>06/01/87</u>	
Fax Number <u>954-972-8533</u>	E-mail Address <u>christopher_ragni@equitylifestyle.com</u>	
Sunshine State One-Call of Florida, Inc. Member No. _____		NA

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

- Individual
 Sub Chapter S Corporation
 1120 Corporation
 Partnership

Location where books and records are located: Two North Riverside Plaza
Chicago, Il 60606

Names of subdivisions where service is provided: Coral Cay

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Anthony Q. De Santis</u>	<u>CPA</u>	<u>2560 Gulf-to-Bay Blvd.</u> <u>Clearwater, Fla. 33765</u>	
Person who prepared this report: <u>CJN&W CPAs</u>	<u>CPAs</u>	<u>2560 Gulf-to-Bay Blvd.</u> <u>Clearwater, Fl. 33765</u>	
Officers and Managers: <u>Roger Maynard</u>	<u>Regional Vice President</u>	<u>28050 US 19 North</u> <u>Clearwater, Fl.</u>	<u>None</u>
<u>Russ Gaglio</u>	<u>Manager</u>	<u>Margate, Fl. - Per above</u>	<u>None</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>CC Utility Systems, LLC</u>	<u>100% - Sole Member</u>	<u>Same As Above</u>	<u>None</u>

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential _____		\$ 142,543	\$ 194,157		\$ 336,700
Commercial _____		8,136	5,736		13,872
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		150,679	199,893	N/A	350,572
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	320,021	288,038		608,059
Depreciation Expense _____	F-5	7,880	3,344		11,224
CIAC Amortization Expense _____	F-8				-
Taxes Other Than Income _____	F-7	14,623	19,974	-	34,597
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		342,524	311,356		653,880
Net Operating Income (Loss)		(191,845)	(111,463)	-	(303,308)
Other Income:					
Nonutility Income _____				-	-
Interest Income _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____					-
Interest Expense _____		-	-		-
AFUDC _____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ (191,845)	\$ (111,463)	N/A	\$ (303,308)

COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
ASSETS:			
Utility Plant In Service (101 - 105) _____	F-5, W-1, S-1	\$ 833,165	\$ 833,165
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(772,202)	(760,978)
Net Utility Plant _____		60,963	72,187
Cash _____		221,492	
Customer Accounts Receivable (141) _____		29,038	
Other Assets (Specify):			
Miscellaneous Current & Accrued Assets		(184)	(184)
Total Assets _____		\$ 311,309	\$ 72,003
LIABILITIES AND CAPITAL:			
Common Stock Issued (201) _____	F-6		
Preferred Stock Issued (204) _____	F-6	-	-
Other Paid In Capital (211) _____		373,708	373,708
Retained Earnings (215) _____	F-6	-	
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6	(2,910,155)	(2,606,847)
Total Capital _____		(2,536,447)	(2,233,139)
Long Term Debt (224) _____	F-6		
Accounts Payable (231) _____		1,592,394	1,044,935
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____		10,882	15,727
Other Liabilities (Specify):			
Miscellaneous current & accrued liabilities		1,244,480	1,244,480
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8		
Total Liabilities and Capital _____		\$ 311,309	\$ 72,003

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 427,120	\$ 406,045	N/A	\$ 833,165
Construction Work In Progress (105) _____				-
Other (Specify) Rounding _____		-		-
				-
Total Utility Plant _____	\$ 427,120	\$ 406,045	N/A	\$ 833,165

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 358,981	\$ 401,997	N/A	\$ 760,978
Add Credits During Year:				
Accruals charged to depreciation account _____	7,880	3,344		11,224
Salvage _____	-	-		-
Other credits (specify) _____	-	-		-
				-
Total credits _____	7,880	3,344		11,224
Deduct Debits During Year:				
Book cost of plant retired _____	-	-		-
Cost of removal _____	-	-		-
Other debits (specify) _____				
Total debits _____	-	-		-
Balance End of Year _____	\$ 366,861	\$ 405,341	N/A	\$ 772,202

UTILITY NAME: Coral Cay Water & Sewer Company

YEAR OF REPORT
December 31, 2013

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	N/A	N/A
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 _____	N/A	\$ -
Charges during the year (specify):		
Current Year Income _____	-	-

Balance end of year _____	\$	

PROPRIETARY CAPITAL (218)

	Proprietor or Partner	Partner
Balance first of year _____	\$ (2,606,847)	N/A
Charges during the year (specify):		
Current year loss _____	(303,308)	-

Balance end of year _____	\$ (2,910,155)	

LONG TERM DEBT (224)

Description of Obligation (Including Nominal Date of Issue and Date of Maturity)	Interest		Principal Per Balance Sheet Date
	Rate	# of Payments	
_____	%		\$ -
_____	%		-
_____	%		-
_____	%		-
Total _____			N/A

UTILITY NAME: Coral Cay Water & Sewer Company

YEAR OF REPORT December 31, 2013
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CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	TOTAL (d)
1. Balance first of year _____	N/A	N/A	\$ -
2. Add credits during year:			
_____	-	-	
3. Total _____			-
4. Deduct charges during year _____			-
5. Balance end of year _____			-
6. Less Accumulated Amortization _____			-
7. Net CIAC _____			

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 _____			NONE	NONE
Report below all capacity charges, main extension charges and customer connections charges received during the year.				
Description of Charge	Number of Connections	Charge per Connection		
None				

Total Credits During Year (Must agree with line # 2 above) _____			\$ -	\$ -

ACCUMULATED AMORTIZATION OF CIAC

	Water	Wastewater	Total
Balance First of Year _____	N/A	N/A	\$ -
Add Debits During Year: _____		-	
_____	-	-	
Deduct Credits During Year: _____	-	-	
Balance End of Year (Must agree with line #6 above) _____	\$ -	\$ -	

**WATER
OPERATION
SECTION**

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 5,000	\$ -	\$ -	\$ 5,000
302	Franchises	-	-	-	-
303	Land and Land Rights	-	-	-	-
304	Structure and Improvements	-	-	-	-
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	-	-	-	-
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	28,652	-	-	28,652
310	Power Generation Equipment	-	-	-	-
311	Pumping Equipment	24,842	-	-	24,842
320	Water Treatment Equipment	-	-	-	-
330	Distribution Reservoirs and Standpipes	-	-	-	-
331	Transmission and Distribution Mains	200,230	-	-	200,230
333	Services	42,864	-	-	42,864
334	Meters and Meter Installations	96,457	-	-	96,457
335	Hydrants	24,845	-	-	24,845
339	Other Plant and Miscellaneous Equipment	4,230	-	-	4,230
340	Office Furniture and Equipment	-	-	-	-
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	-	-	-	-
	Total Water Plant	\$ 427,120	\$ -	\$ -	\$ 427,120

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

ACCT. NO. (a)	ACCOUNT NAME (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	40	-	2.50 %	\$ 3,226	\$ -	\$ 125	\$ 3,351
302	Franchises	-	-	- %	-	-	-	-
304	Structure and Improvements	-	-	- %	-	-	-	-
305	Collecting and Impounding Reservoirs	-	-	- %	-	-	-	-
306	Lake, River and Other Intakes	-	-	- %	-	-	-	-
307	Wells and Springs	-	-	- %	-	-	-	-
308	Infiltration Galleries and Tunnels	-	-	- %	-	-	-	-
309	Supply Mains	32	-	3.13 %	28,652	-	-	28,652
310	Power Generation Equipment	-	-	- %	-	-	-	-
311	Pumping Equipment	17	-	5.88 %	14,162	-	1,657	15,819
320	Water Treatment Equipment	-	-	- %	-	-	-	-
330	Distribution Reservoirs and Standpipes	-	-	- %	-	-	-	-
331	Transmission and Distribution Mains	38	-	2.63 %	148,944	-	5,266	154,210
333	Services	35	-	2.86 %	42,864	-	-	42,864
334	Meters and Meter Installations	12	-	8.33 %	96,457	-	-	96,457
335	Hydrants	40	-	2.50 %	22,212	-	621	22,833
339	Other Plant and Miscellaneous Equipment	20	-	5.00 %	2,464	-	211	2,675
340	Office Furniture and Equipment	-	-	- %	-	-	-	-
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	-	-	- %	-	-	-	-
	Totals				\$ 358,981		\$ 7,880	\$ 366,861

* This amount should tie to Sheet F-5

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
604	Employee Pensions and Benefits _____	
610	Purchased Water _____	289,090
615	Purchased Power _____	
616	Fuel for Power Production _____	
618	Chemicals _____	
620	Materials and Supplies _____	
630	Contractual Services:	
	Billing _____	28,504
	Operator and Management _____	
	Testing _____	
	Other _____	
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	2,203
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	224
	Total Water Operation and Maintenance Expense _____	\$ 320,021 *

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e) (1)	
Residential Service					
5/8"	D	1.0	782	793	793
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	5	5	5
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	2	2	16
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
** D = Displacement C = Compound T = Turbine			Total		
			789	800	814

Note: (1) Per Ordinance No. 2008-22, the City of Margate charges for purchased water and wastewater service based on 818 units although there are only 782 active customers.

UTILITY NAME: Coral Cay Water & Sewer Company
 SYSTEM NAME: Coral Cay Mobile Home Park

YEAR OF REPORT
 December 31, 2013

PUMPING AND PURCHASED WATER STATISTICS

MONTH (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	467	-	-	467	203
February	336	-	-	336	221
March	524	-	-	524	240
April	565	-	-	565	-
May	403	-	-	403	232
June	413	-	-	413	445
July	485	-	-	485	185
August	433	-	-	433	165
September	407	-	-	407	173
October	375	-	-	375	187
November	448	-	-	448	166
December	512	-	-	512	211
Total for year	5,368	N/A		5,368	2,428

If water is purchased for resale, indicate the following:

Vendor City of Margate
 Point of Delivery Rear of lots 103 & 104 in Block 18 Section 2

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

MAINS (Feet)

Kind of Pipe (Cast Iron, coated steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
N/A				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	

UTILITY NAME: Coral Cay Water & Sewer Company
 SYSTEM NAME: Coral Cay Mobile Home Park

YEAR OF REPORT
 December 31, 2013

WELLS AND WELL PUMPS
 (If Available)

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	N/A			
Types of Well Construction and Casing _____				

Depth of Wells _____				
Diameters of Wells _____				
Pump - GPM _____				
Motor - HP _____				
Motor Type * _____				
Yeilds of Wells in GPD _____				
Auxillary Power _____				
* Submersable, centrifugal, etc.				

RESERVOIRS

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

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
MOTORS				
Manufacturer _____	None			
Type _____				
Rated Horsepower _____				
(a)	(b)	(c)	(d)	(e)
PUMPS				
Manufacturer _____	None			
Type _____				
Capacity in GPM _____				
Average Number of Hours Operated Per Day _____				
Auxiliary Power _____				

UTILITY NAME: Coral Cay Water & Sewer Company

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water, etc):

Gallons per day of source _____	12,000	_____	_____
Type of source _____	Purchased	_____	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:

Type _____	N/A	_____	_____
Make _____	_____	_____	_____
Permitted Capacity (GPD) _____	_____	_____	_____
High service pumping _____	_____	_____	_____
Gallons per minute _____ See Page W-5 _____	_____	_____	_____
Reverse Osmosis _____	_____	_____	_____
Lime treatment _____	_____	_____	_____
Unit Rating _____	_____	_____	_____
Filtration _____	_____	_____	_____
Pressure Sq. Ft. _____	_____	_____	_____
Gravity GPD/Sq. Ft. _____	_____	_____	_____
Disinfection _____	_____	_____	_____
Chlorinator _____	_____	_____	_____
Ozone _____	_____	_____	_____
Other _____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____

**WASTEWATER
OPERATION
SECTION**

UTILITY NAME Coral Cay Water & Sewer Company

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$ 5,000	\$ -	\$ -	\$ 5,000
352	Franchises	-	-	-	-
353	Land and Land Rights	-	-	-	-
354	Structure and Improvements	-	-	-	-
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	21,079	-	-	21,079
361	Collection Sewers - Gravity	193,889	-	-	193,889
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	70,007	-	-	70,007
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	111,840	-	-	111,840
371	Pumping Equipment	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	-
381	Plant Sewers	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant and Miscellaneous Equipment	4,230	-	-	4,230
390	Office Furniture and Equipment	-	-	-	-
391	Transportation Equipment	-	-	-	-
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
	Total Sewer Plant	\$ 406,045	\$ -	\$ -	\$ 406,045

* This amount should tie to Sheet F-5

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account Name (b)	Average Service Life in Years (c)	Average Salvage In Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits(1) (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
351	Organization	40	-	2.50 %	4,945	-	55	5,000
352	Franchises	-	-	%	-	-	-	-
354	Structure and Improvements	-	-	%	-	-	-	-
355	Power Generation Equipment	-	-	%	-	-	-	-
360	Collection Sewers - Force	27	-	3.70 %	21,079	-	-	21,079
361	Collection Sewers - Gravity	40	-	2.50 %	190,882	-	3,007	193,889
362	Special Collecting							
	Structures (Lift Stations)	-	-	%	-	-	-	-
363	Services to Customers	35	-	2.90 %	70,007	-	-	70,007
364	Flow Measuring Devices	-	-	%	-	-	-	-
365	Flow Measuring Installations	-	-	%	-	-	-	-
370	Receiving Wells (Lift Stations)	25	-	4.00 %	111,840	-	-	111,840
371	Pumping Equipment	-	-	%	-	-	-	-
380	Treatment and Disposal Equipment	-	-	%	-	-	-	-
381	Plant Sewers	-	-	%	-	-	-	-
382	Outfall Sewer Lines	-	-	%	-	-	-	-
389	Other Plant and Miscellaneous Equipment	15	-	6.70 %	3,244	-	282	3,526
390	Office Furniture and Equipment	-	-	%	-	-	-	-
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				401,997		3,344	405,341

* This amount should tie to Sheet F-5

Notes: (1) Rounding

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 _____	259,535
711	Sludge Removal Expense _____	_____
715	Purchased Power _____	_____
716	Fuel for Power Production _____	_____
718	Chemicals _____	_____
720	Materials and Supplies _____	_____
730	Contractual Services:	
	Operator and Management _____	_____
	Testing _____	_____
	Other _____	28,503
740	Rents _____	_____
750	Transportation Expense _____	_____
755	Insurance Expense _____	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
770	Bad Debt Expense _____	_____
775	Miscellaneous Expenses _____	_____
	Total Wastewater Operation and Maintenance Expense _____	\$ 288,038 *

* 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) (1)	
Residential Service					
5/8"	D	1.0	782	793	793
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	5	5	5
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	2	2	16
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
Total			789	800	814

** D = Displacement
C = Compound
T = Turbine

Note: (1) Per Ordinance No. 2008-22, the City of Margate charges for purchased water and wastewater service based on 818 units although there are only 782 active customers.

PUMPING EQUIPMENT

Lift station number _____	N/A						
Make or type and nameplate data of pump _____							
Year installed _____							
Rated capacity (GPM) _____							
Size (HP) _____							
Power:							
Electric _____							
Mechanical _____							
Nameplate data of motor _____							

SERVICE CONNECTIONS

Size (inches) _____	4"						
Type (PVC, VCP, etc) _____							
Average length _____	30'						
Number of active service connections _____	0						
Beginning of year _____	0						
Added during year _____							
Retired during year _____							
End of year _____	0						
Give full particulars concerning inactive connections _____							

COLLECTING AND FORCE MAINS AND MANHOLES

	Collecting Mains				Force Mains			
Size (inches) _____	N/A							
Type of main _____								
Length of main (nearest foot): _____								
Beginning of year _____								
Added during year _____								
Retired during year _____								
End of year _____								

MANHOLES:

Size _____	N/A			
Type _____				
Number:				
Beginning of year _____				
Added during year _____				
Retired during year _____				
End of year _____				

UTILITY NAME: Coral Cay Water & Sewer Company

TREATMENT PLANT

Manufacturer _____	N/A	_____	_____
Type _____	_____	_____	_____
"Steel" or "Concrete" _____	_____	_____	_____
Total Capacity _____	_____	_____	_____
Average Daily Flow _____	_____	_____	_____
Effluent Disposal _____	_____	_____	_____
Total Gallons of Wastewater Treated _____	_____	_____	_____

MASTER LIFT STATION PUMPS

Manufacturer _____	N/A	_____	_____	_____	_____	_____
Capacity _____ (PM)	_____	_____	_____	_____	_____	_____
Motor:						
Manufacturer _____	_____	_____	_____	_____	_____	_____
Horsepower _____	_____	_____	_____	_____	_____	_____
Power (Electric or Mechanical) _____	_____	_____	_____	_____	_____	_____

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	203	None	203
February _____	221	_____	221
March _____	240	_____	240
April _____	0	_____	0
May _____	232	_____	232
June _____	445	_____	445
July _____	185	_____	185
August _____	165	_____	165
September _____	173	_____	173
October _____	187	_____	187
November _____	166	_____	166
December _____	211	_____	211
Total for year _____	<u>2,428</u>	_____	<u>2,428</u>

If Wastewater Treatment is purchased, indicate the vendor: City of Margate, Fl.

UTILITY NAME: Coral Cay Water & Sewer Company

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present ERC's * that system can efficiently serve.	<u>814</u>
2. Maximum number of ERC's * which can be served.	<u>814</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>814</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>814</u>
5. Estimated annual increase in ERC's * .	<u>None - System is built - out</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
7. If the utility uses reuse as a means of effluent disposal, attach 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?	<u>No</u>
	<u>N/A</u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>N/A</u>
If so, what are the utility's plans to comply with the DEP?	<u>N/A</u>
10. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u>N/A</u>
d. Attach plans for funding the required upgrading.	<u>N/A</u>
e. Is this system under any Consent Order of the DEP?	<u>N/A</u>
11. Department of Environmental Protection ID #	<u>N/A</u>

Use 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 residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:

$$ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

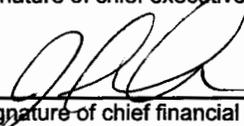
CERTIFICATION OF ANNUAL REPORT

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

- | | | |
|--------------|-----------|--|
| YES
(X) | 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
(X) | NO
() | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
(X) | 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
(X) | 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.
()	()	()	()
1. (X)	2. (X)	3. (X)	4. (X)

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


_____*
(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.