

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

# **ANNUAL REPORT**

OF

WS815-16-AR  
Brian Altman  
Four Lakes Golf Club, Ltd.  
P. O. Box 5252  
Lakeland, FL 33807-5252

Submitted To The

**STATE OF FLORIDA**



RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2017 MAY -2 AM 5:44  
DIVISION OF  
ACCOUNTING & FINANCE

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2016**

## 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 the 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 ( 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". (Rule 25-30.116, Florida Administrative Code)

**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

Four Lakes Golf Club, Ltd.  
(EXACT NAME OF UTILITY)

P. O. Box 5252 Lakeland, Florida 33807-5252	500 S. Florida Avenue, Suite 700 Lakeland, FL 33801	Polk
Mailing Address	Street Address	County

Telephone Number (863) 647-1581 Date Utility First Organized 1995

Fax Number (863) 647-3992 E-mail Address baltman@centurycompanies.net

Sunshine State One-Call of Florida, Inc. Member No. GC2094

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: 500 S. Florida Avenue, Suite 700  
Lakeland, Florida

Name of subdivisions where services are provided: Four Lakes Golf Club

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Brian Altman	Manager	500 S. Florida Avenue Lakeland, FL 33801	
Person who prepared this report: Kim Kelley	Accountant	PO Box 5252 Lakeland, FL 33807	
Officers and Managers: Brian Altman	Property Manager	500 S. Florida Avenue Lakeland, FL 33801	\$ 0
			\$
			\$
			\$
			\$

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
R. Tom Chapman	20.00	500 S. FL Ave., Lakeland	\$ 0
Thomas J. Shannon	25.00	500 S. FL Ave., Lakeland	\$ 0
ATA Properties, Inc.	14.33	500 S. FL Ave., Lakeland	\$ 0
Anita K Maxwell	30.00	500 S. FL Ave., Lakeland	\$ 0
			\$
			\$
			\$

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT  
DECEMBER 31, 2016

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 141,708	142,624	\$ _____	\$ 284,332
Commercial _____		2,493	236	_____	2,729
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
Total Gross Revenue _____		\$ 144,201	\$ 142,860	\$ _____	\$ 287,061
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 138,693	188,228	\$ _____	\$ 326,921
Depreciation Expense _____	F-5	16,089	28,688	_____	44,777
CIAC Amortization Expense _____	F-8	(18,115)	(35,170)	_____	(53,285)
Taxes Other Than Income _____	F-7	12,806	17,771	_____	30,577
Income Taxes _____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 149,473	199,517	_____	\$ 348,990
Net Operating Income (Loss)		\$ _____	\$ _____	\$ _____	\$ (61,929)
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ 8,381,791
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ 5,409,802
Interest Expense _____		_____	_____	_____	1,755,520
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ _____	\$ _____	\$ _____	\$ 1,154,540

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2016
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COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ <u>2,188,569</u>	\$ <u>2,162,297</u>
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	<u>(1,386,825)</u>	<u>(1,344,173)</u>
Net Utility Plant _____		\$ <u>801,744</u>	\$ <u>818,124</u>
Cash _____		<u>719,589</u>	<u>628,668</u>
Customer Accounts Receivable (141) _____		<u>0</u>	<u>0</u>
Other Assets (Specify): _____			
Non-utility Property Net (121, 122) _____		<u>10,527,365</u>	<u>11,030,581</u>
Misc. Current & Accrued Assets (174) _____		<u>26,701,441</u>	<u>26,116,944</u>
Unamort. Rate case expense _____		<u>3,102</u>	<u>0</u>
Total Assets _____		\$ <u><u>38,753,241</u></u>	\$ <u><u>38,594,317</u></u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) _____	F-6		
Preferred Stock Issued (204) _____	F-6		
Other Paid in Capital (211) _____			
Retained Earnings (215) _____	F-6		
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6	<u>(9,885,247)</u>	<u>(11,039,787)</u>
Total Capital _____		\$ <u>(9,885,247)</u>	\$ <u>(11,039,787)</u>
Long Term Debt (224) _____	F-6	\$ <u>45,883,196</u>	\$ <u>46,773,356</u>
Accounts Payable (231) _____		<u>24,175</u>	<u>35,628</u>
Notes Payable (232) _____		<u>3,365</u>	<u>4,861</u>
Customer Deposits (235) _____			
Accrued Taxes (236) _____		<u>30,577</u>	<u>29,978</u>
Other Liabilities (Specify) prepaid utility income _____		<u>147</u>	<u>226</u>
Accounts Payable (233) _____		<u>1,940,539</u>	<u>1,940,539</u>
Misc. Current & Accrued Liabilities (241) _____		<u>201,619</u>	<u>241,362</u>
Misc. Operating Reserves _____			<u>0</u>
Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8	<u>554,870</u>	<u>608,154</u>
Total Liabilities and Capital _____		\$ <u><u>38,753,241</u></u>	\$ <u><u>38,594,317</u></u>

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT  
DECEMBER 31, 2016

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service	\$ 744,791	\$ 1,443,778	\$	\$ 2,188,569
-----				
Construction Work in -----				
Other (Specify) -----				
-----				
-----				
Total Utility Plant -----	\$ 744,791	\$ 1,443,778	\$	\$ 2,188,569

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year -----	\$ 442,636	\$ 901,537	\$	\$ 1,344,173
Add Credits During Year:				
Accruals charged to depreciation account -----	\$ 16,007	28,598	\$	\$ 44,605
Salvage -----				
Other Credits (specify) -----				
Amort of Org & Franchises	82	90		172
Total Credits -----	\$ 16,089	\$ 28,688	\$	\$ 44,777
Deduct Debits During Year:				
Book cost of plant retired -----	\$	\$ 2,125	\$	\$ 2,125
Cost of removal -----				
Other debits (specify) -----				
-----				
Total Debits -----	\$	\$ 2,125	\$	\$ 2,125
Balance End of Year -----	\$ 458,725	\$ 928,100	\$	\$ 1,386,825

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2016
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CAPITAL STOCK ( 201 - 204 )

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

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify): _____ _____	_____ _____	_____ _____
Balance end of year _____	\$ _____	\$ _____

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ (11,039,787)
Changes during the year (Specify): Current year income _____	_____ _____	_____ 1,154,540
Balance end of year _____	\$ _____	\$ (9,885,247)

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
Walker Dunlop _____	3.73	120	\$ 45,883,196
_____	_____	_____	_____
Total _____			\$ 45,883,196



UTILITY NAME: Four Lakes Golf Club, Ltd.

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ 507,425	\$ 985,153	\$ 1,492,578
2) Add credits during year_____	\$ 0	\$ 0	\$ 0
3) Total_____	507,425	985,153	1,492,578
4) Deduct charges during the year_____			
5) Balance end of year_____	507,425	985,153	1,492,578
6) Less Accumulated Amortization_____	(318,542)	(619,166)	(937,708)
7) Net CIAC_____	\$ 188,883	\$ 365,987	\$ 554,870

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

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

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year_____	\$ 300,427	\$ 583,996	\$ 884,423
Add Credits During Year:_____	18,115	35,170	53,285
Deduct Debits During Year:_____			
Balance End of Year (Must agree with line #6 above.)	\$ 318,542	\$ 619,166	\$ 937,708

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

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2016
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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)	_____	_____ %	_____ %	_____ %
Total	\$ _____	<u>100.00</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 Number approving AFUDC rate: _____



WATER  
OPERATING  
SECTION

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2016
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**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$ 500	\$	\$	\$ 500
302	Franchises	1,800			1,800
303	Land and Land Rights	38,979			38,979
304	Structures and Improvements	14,906			14,906
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	62,227			62,227
308	Infiltration Galleries and Tunnels				
309	Supply Mains	10,011			10,011
310	Power Generation Equipment	68,158			68,158
311	Pumping Equipment	26,966	21,086		48,052
320	Water Treatment Equipment	10,987	1,200		12,187
330	Distribution Reservoirs and Standpipes	13,683			13,683
331	Transmission and Distribution Lines	337,408			337,408
333	Services	26,340			26,340
334	Meters and Meter Installations	65,301			65,301
335	Hydrants	39,731			39,731
336	Backflow Prevention Devices				
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equipment	1,457			1,457
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment	4,051			4,051
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	<b>Total Water Plant</b>	<b>\$ 722,505</b>	<b>\$ 22,286</b>	<b>\$</b>	<b>\$ 744,791</b>

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2016
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**ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements	28	0 %	3.57 %	\$ 10,636	\$	\$ 532	\$ 11,168
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	27	0 %	3.70 %	44,287		2,303	46,590
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	32	0 %	3.13 %	5,202		313	5,515
310	Power Generating Equipment	17	0 %	5.88 %	68,158		0	68,158
311	Pumping Equipment	17	0 %	5.88 %	26,966		1,240	28,206
320	Water Treatment Equipment	17	0 %	5.88 %	10,987		71	11,058
330	Distribution Reservoirs & Standpipes	33	0 %	3.03 %	8,502		415	8,917
331	Trans. & Dist. Mains	38	0 %	2.63 %	167,916		8,874	176,790
333	Services	35	0 %	2.86 %	13,320		753	14,073
334	Meter & Meter Installations	17	0 %	5.88 %	65,301		0	65,301
335	Hydrants	40	0 %	2.50 %	18,572		993	19,565
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment	6	%	16.7 %	486		243	729
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment	20	%	5.00 %	810		270	1,080
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 441,143	\$	\$ 16,007	\$ 457,150 *

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

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2016
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**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees_____	\$ 81,197
603	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	
604	Employee Pensions and Benefits_____	
610	Purchased Water_____	
615	Purchased Power_____	8,463
616	Fuel for Power Production_____	
618	Chemicals_____	4,110
620	Materials and Supplies_____	10,551
630	Contractual Services:	
	Billing_____	
	Professional_____	4,913
	Testing_____	2,778
	Other_____	14,063
640	Rents_____	
650	Transportation Expense_____	4,425
655	Insurance Expense_____	2,476
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	
670	Bad Debt Expense_____	26
675	Miscellaneous Expenses_____	5,691
	Total Water Operation And Maintenance Expense_____	\$ 138,693 *

\* 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)	
Residential Service					
5/8"	D	1.0	813.0	813.0	813.0
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	8.0	8.0	8.0
3/4"	D	1.5			
1"	D	2.5	1.0	1.0	2.5
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	3.0	3.0	24.0
3"	D	15.0	1.0	1.0	15.0
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
** D = Displacement C = Compound T = Turbine			Total	826.0	826.0
					862.5

UTILITY NAME: \_\_\_\_\_ Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2016
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SYSTEM NAME: \_\_\_\_\_ Four Lakes Golf Club

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	(b)	(c)	(d)	(e)	(f)
	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	Water Sold To Customers (Omit 000's)
January_	_____	6,865	827	6,038	17,412
February_	_____	6,413	823	5,590	_____
March_	_____	6,312	816	5,496	_____
April_	_____	7,189	971	6,218	17,701
May_	_____	7,442	871	6,571	_____
June_	_____	6,935	833	6,102	_____
July_	_____	7,759	913	6,846	17,298
August_	_____	7,162	836	6,326	_____
September_	_____	6,554	881	5,673	_____
October_	_____	7,260	933	6,327	17,550
November_	_____	7,878	861	7,017	_____
December_	_____	7,546	816	6,730	_____
Total for Year_	_____	85,315	10,381	74,934	69,961

If water is purchased for resale, indicate the following:

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

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

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

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	10"	4,175	_____	_____	4,175
PVC	8"	2,200	_____	_____	2,200
PVC	6"	10,800	_____	_____	10,800
PVC	4"	7,450	_____	_____	7,450
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: \_\_\_\_\_ Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

SYSTEM NAME: \_\_\_\_\_ Four Lakes Golf Club

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1994	_____	_____	_____
Types of Well Construction and Casing _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	450'	_____	_____	_____
Diameters of Wells _____	10"	_____	_____	_____
Pump - GPM _____	750	_____	_____	_____
Motor - HP _____	60	_____	_____	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	184,148	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	Pneumatic	_____	_____	_____
Capacity of Tank _____	15,000 gal	_____	_____	_____
Ground or Elevated _____	Ground	_____	_____	_____

**HIGH SERVICE PUMPING**

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

UTILITY NAME: \_\_\_\_\_ Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31. 2016
-------------------------------------

**SOURCE OF SUPPLY**

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

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type _____	Primary _____	_____	_____
Make _____	_____	_____	_____
Permitted Capacity (GPD) _____	_____	_____	_____
High service pumping	_____	_____	_____
Gallons per minute _____	_____	_____	_____
Reverse Osmosis _____	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating _____	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft. _____	_____	_____	_____
Gravity GPD/Sq.Ft. _____	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator _____	_____	_____	_____
Ozone _____	_____	_____	_____
Other _____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT  
DECEMBER 31, 2016

SYSTEM NAME: Four Lakes Golf Club

GENERAL WATER SYSTEM INFORMATION

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

- 1. Present ERC's \* the system can efficiently serve. \_\_\_\_\_ 862.5
- 2. Maximum number of ERCs \* which can be served. \_\_\_\_\_ 862.5
- 3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_ 862.5
- 4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_ 862.5
- 5. Estimated annual increase in ERCs \*. \_\_\_\_\_
- 6. Is the utility required to have fire flow capacity? \_\_\_\_\_ Yes  
If so, how much capacity is required? \_\_\_\_\_
- 7. Attach a description of the fire fighting facilities. \_\_\_\_\_ Fire Service Provided by City of Winter Haven  
27 fire hydrants, 2 wells on site
- 8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
**Currently the utility has no plans to enlarge or improve the system as the service area is @ 100% capacity**  
\_\_\_\_\_
- 9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
- 10. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
- 11. Department of Environmental Protection ID # \_\_\_\_\_ 6535360
- 12. Water Management District Consumptive Use Permit # 20001625.009
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_ Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

\* An ERC is determined based on one of the following methods:  
 (a) If actual flow data are available from the preceding 12 months:  
 Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.  
 (b) If no historical flow data are available use:  
 $ERC = (Total\ SFR\ gallons\ sold\ (omit\ 000/365\ days/350\ gallons\ per\ day).$

WASTEWATER

OPERATING

SECTION

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2016
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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	\$ 400	\$	\$	\$ 400
352	Franchises	2,028			2,028
353	Land and Land Rights	70,004			70,004
354	Structures and Improvements	174,030			174,030
355	Power Generation Equipment				
360	Collection Sewers - Force	48,694			48,694
361	Collection Sewers - Gravity	650,880			650,880
362	Special Collecting Structures				
363	Services to Customers	68,103			68,103
364	Flow Measuring Devices	6,169			6,169
365	Flow Measuring Installations	2,800			2,800
370	Receiving Wells	17,555			17,555
371	Pumping Equipment	60,382	4,039	2,125	62,296
380	Treatment and Disposal Equipment	332,345	2,073		334,418
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment	894			894
390	Office Furniture and Equipment	1,457			1,457
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment	4,051			4,051
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	<b>Total Wastewater Plant</b>	<b>\$ 1,439,792</b>	<b>\$ 6,111</b>	<b>\$ 2,125</b>	<b>\$ 1,443,778 *</b>

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

**ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER**

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements	27	0 %	3.70 %	\$ 108,169	\$	\$ 6,440	\$ 114,609
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force	27	0 %	3.70 %	31,805		1,801	33,606
361	Collection Sewers - Gravity	40	0 %	2.50 %	315,421		16,272	331,693
362	Special Collecting Structures		%	%				
363	Services to Customers	35	0 %	2.86 %	38,013		1,948	39,961
364	Flow Measuring Devices	5	0 %	20 %	4,334		611	4,945
365	Flow Measuring Installations	35	0 %	2.86 %	1,641		80	1,721
370	Receiving Wells	18	0 %	5.56 %	17,555		0	17,555
371	Pumping Equipment	18	0 %	5.56 %	48,443	2,125	817	47,135
380	Treatment and Disposal Equipment	18	0 %	5.56 %	332,345		115	332,460
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment	15	0 %	6.67 %	894			894
390	Office Furniture and Equipment	6	%	16.7 %	486		244	730
391	Transportation Equipment		%	%				
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment		%	%				
394	Laboratory Equipment		%	%				
395	Power Operated Equipment	20	%	5.00 %	810		270	1,080
396	Communication Equipment		%	%				
397	Miscellaneous Equipment		%	%				
398	Other Tangible Plant		%	%				
	Totals				\$ 899,916	\$ 2,125	\$ 28,598	\$ 926,389 *

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

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT  
DECEMBER 31, 2016

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 91,223
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	19,199
715	Purchased Power	16,454
716	Fuel for Power Production	
718	Chemicals	13,288
720	Materials and Supplies	8,454
730	Contractual Services:	
	Billing	
	Professional	16,045
	Testing	5,766
	Other	7,285
740	Rents	
750	Transportation Expense	5,962
755	Insurance Expense	1,709
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	26
775	Miscellaneous Expenses	2,817
	Total Wastewater Operation And Maintenance Expense	\$ 188,228 *

\* 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 Equivalent Customers (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	813.0	813.0	813.0
General Service					
5/8"	D	1.0	5.0	5.0	5.0
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	2.0	2.0	16.0
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)					
Total			820.0	820.0	834.0

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

UTILITY NAME: \_\_\_\_\_ Four Lakes Golf Club, Ltd.

YEAR OF REPORT  
DECEMBER 31, 2016

**PUMPING EQUIPMENT**

Lift Station Number _____	<u>1</u>	<u>2</u>	<u>3</u>	_____	_____	_____
Make or Type and nameplate data on pump _____	<u>?</u>	<u>?</u>	<u>Goulds</u>	_____	_____	_____
Year installed _____	<u>1994</u>	<u>1995</u>	<u>2000</u>	_____	_____	_____
Rated capacity _____	_____	_____	_____	_____	_____	_____
Size _____	_____	_____	<u>6' x 14'</u>	_____	_____	_____
Power:						
Electric _____	<u>Electric</u>	<u>Electric</u>	<u>150 amp</u>	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	<u>11/2 HP</u>	<u>10 Hp</u>	<u>2-2 HP</u>	_____	_____	_____
_____	_____	_____	<u>230 v</u>	_____	_____	_____

**SERVICE CONNECTIONS**

Size (inches) _____	<u>4"</u>	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	<u>PVC</u>	_____	_____	_____	_____	_____
Average length _____	_____	_____	_____	_____	_____	_____
Number of active service connections _____	<u>787</u>	_____	_____	_____	_____	_____
Beginning of year _____	<u>649</u>	_____	_____	_____	_____	_____
Added during year _____	<u>138</u>	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	<u>787</u>	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

**COLLECTING AND FORCE MAINS**

	Collecting Mains			Force Mains		
Size (inches) _____	<u>8"</u>	_____	_____	<u>6" x 4"</u>	_____	_____
Type of main _____	<u>PVC</u>	_____	_____	<u>PVC</u>	_____	_____
Length of main (nearest foot) _____	<u>28,127</u>	_____	_____	<u>2,933</u>	_____	_____
Beginning of year _____	<u>28,127</u>	_____	_____	<u>2,933</u>	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	<u>28,127</u>	_____	_____	<u>2,933</u>	_____	_____

**MANHOLES**

Size (inches) _____	<u>4"</u>	_____	_____	_____
Type of Manhole _____	<u>Concrete</u>	_____	_____	_____
Number of Manholes:				
Beginning of year _____	<u>127</u>	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	<u>127</u>	_____	_____	_____

UTILITY NAME: \_\_\_\_\_ Four Lakes Golf Club, Ltd.

SYSTEM NAME: \_\_\_\_\_ Four Lakes Golf Club

YEAR OF REPORT DECEMBER 31, 2016
-------------------------------------

**TREATMENT PLANT**

Manufacturer _____	_____	_____	_____
Type _____	Extended Aeration	_____	_____
"Steel" or "Concrete" _____	Concrete	_____	_____
Total Permitted Capacity _____	.060 MGD	_____	_____
Average Daily Flow _____	69,448	_____	_____
Method of Effluent Disposal _____	Perc./Evap.	_____	_____
Permitted Capacity of Disposal _____	_____	_____	_____
Total Gallons of Wastewater treated _____	25,418,000	_____	_____

**MASTER LIFT STATION PUMPS**

Manufacturer _____	None	_____	_____	_____	_____	_____
Capacity (GPM's) _____	_____	_____	_____	_____	_____	_____
Motor:						
Manufacturer _____	_____	_____	_____	_____	_____	_____
Horsepower _____	_____	_____	_____	_____	_____	_____
Power (Electric or Mechanical) _____	_____	_____	_____	_____	_____	_____

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	2,836	_____	2,836
February _____	2,555	_____	2,555
March _____	2,588	_____	2,588
April _____	2,083	_____	2,083
May _____	1,760	_____	1,760
June _____	1,583	_____	1,583
July _____	1,412	_____	1,412
August _____	1,492	_____	1,492
September _____	1,726	_____	1,726
October _____	2,315	_____	2,315
November _____	2,409	_____	2,409
December _____	2,659	_____	2,659
Total for year _____	25,418	_____	25,418

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

UTILITY NAME: \_\_\_\_\_ Four Lakes Golf Club, Ltd.

YEAR OF REPORT  
DECEMBER 31, 2016

SYSTEM NAME: \_\_\_\_\_ Four Lakes Golf Club

### 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. \_\_\_\_\_ 834
2. Maximum number of ERCs\* which can be served. \_\_\_\_\_ 834
3. Present system connection capacity (in ERCs\*) using existing lines \_\_\_\_\_ 834
4. Future connection capacity (in ERCs\*) upon service area buildout. \_\_\_\_\_ 834
5. Estimated annual increase in ERCs\*. \_\_\_\_\_ 0
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
\_\_\_\_\_ **At this time there are no plans to enlarge or improve the system**

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? **Do not engage in reuse**

If so, when? \_ Have not had a study done

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

If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_

10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_ October 2013

11. If the present system does not meet the requirements of DEP rules, submit the following:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP? \_\_\_\_\_
- c. When will construction begin? \_\_\_\_\_
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? \_\_\_\_\_ No

12. Department of Environmental Protection ID # \_\_\_\_\_ FLA013066

\* An ERC is determined based on one of the following methods:

(a) If actual flow data are available from the preceding 12 months:

Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available use:

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

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT  
DECEMBER 31, 2016

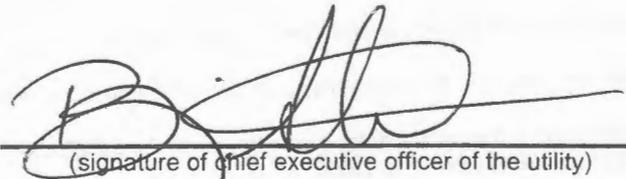
# CERTIFICATION OF ANNUAL REPORT

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.  2.  3.  4.

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

1.  2.  3.  4.

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

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

**Company: Four Lakes Golf Club, Ltd.**

**For the Year Ended December 31, 2016**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 141,708	\$ 141,708	\$ -
Commercial	\$ 2,493	\$ 2,493	\$ -
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
<b>Total Water Operating Revenue</b>	<b>\$ 144,201</b>	<b>\$ 144,201</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Water Operating Revenues</b>	<b>\$ 144,201</b>	<b>\$ 144,201</b>	<b>\$ -</b>

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: Four Lakes Golf Club, Ltd**

**For the Year Ended December 31, 2016**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 142,624	\$ 142,624	\$ -
Commercial	236	236	\$ -
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
<b>Total Wastewater Operating Revenue</b>	<b>\$ 142,860</b>	<b>\$ 142,860</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	_____
<b>Net Wastewater Operating Revenues</b>	<b>\$ 142,860</b>	<b>\$ 142,860</b>	<b>\$ -</b>

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).