

CLASS "C"
WATER AND/OR WASTEWATER UTILITIES
(Gross Revenue of Less Than \$200,000 Each)

ANNUAL REPORT

OF

WS815-18-AR
Brian Altman
Four Lakes Golf Club, Ltd.
P. O. Box 5252
Lakeland, FL 33807-5252

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Public Service Commission
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Submitted To The

STATE OF FLORIDA



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FLORIDA PUBLIC SERVICE
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DIVISION OF
ACQUISITION & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2018

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 preceding 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 330 Lakeland, Florida 33802-0330	500 S. Florida Avenue, Suite 700 Lakeland, FL 33801
Mailing Address	Street Address
	Polk 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: <u>Brian Altman</u>	<u>Manager</u>	<u>500 S. Florida Avenue</u> <u>Lakeland, FL 33801</u>	
Person who prepared this report: <u>Kim Kelley</u>	<u>Accountant</u>	<u>PO Box 5252</u> <u>Lakeland, FL 33807</u>	
Officers and Managers: <u>Brian Altman</u>	<u>Property Manager</u>	<u>500 S. Florida Avenue</u> <u>Lakeland, FL 33801</u>	\$ <u>0</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>R. Tom Chapman</u>	<u>20.00</u>	<u>500 S. FL Ave., Lakeland</u>	\$ <u>0</u>
<u>Thomas J. Shannon</u>	<u>25.00</u>	<u>500 S. FL Ave., Lakeland</u>	\$ <u>0</u>
<u>ATA Properties, Inc.</u>	<u>14.33</u>	<u>500 S. FL Ave., Lakeland</u>	\$ <u>0</u>
<u>Anita K Maxwell</u>	<u>30.00</u>	<u>500 S. FL Ave., Lakeland</u>	\$ <u>0</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: Four Lakes Golf Club, Ltd

YEAR OF REPORT DECEMBER 31, 2018

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 192,636	178,311	\$ _____	\$ 370,947
Commercial_____		7,663	11,258	_____	18,921
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	_____
Total Gross Revenue_____		\$ 200,299	\$ 189,569	\$ _____	\$ 389,868
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 158,260	205,182	\$ _____	\$ 363,442
Depreciation Expense_____	F-5	30,362	25,188	_____	55,550
CIAC Amortization Expense_____	F-8	(18,115)	(24,629)	_____	(42,744)
Taxes Other Than Income_____	F-7	15,936	20,960	_____	36,896
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 186,443	226,701	_____	\$ 413,144
Net Operating Income (Loss)		\$ 13,856	\$ (37,132)	\$ _____	\$ (23,276)
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ 8,645,074
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ 5,876,682
Interest Expense_____		_____	_____	_____	1,680,292
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ _____	\$ _____	\$ _____	\$ 1,064,824

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT
DECEMBER 31, 2018

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>2,001,231</u>	\$ <u>1,920,236</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>(1,119,445)</u>	<u>(1,065,967)</u>
Net Utility Plant -----		\$ <u>881,786</u>	\$ <u>854,269</u>
Cash -----		<u>459,837</u>	<u>540,358</u>
Customer Accounts Receivable (141) -----		<u>121</u>	<u>100</u>
Other Assets (Specify): -----		<u>182,533</u>	
Non-utility Property Net (121, 122) -----		<u>9,951,055</u>	<u>10,537,395</u>
Misc. Current & Accrued Assets (174) -----		<u>27,381,237</u>	<u>26,881,690</u>
Unamort. Rate case expense -----		<u>5,301</u>	<u>7,068</u>
Total Assets -----		\$ <u><u>38,861,870</u></u>	\$ <u><u>38,820,880</u></u>
Liabilities and Capital:			
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>(7,858,546)</u>	<u>(8,923,370)</u>
Total Capital -----		\$ <u>(7,858,546)</u>	\$ <u>(8,923,370)</u>
Long Term Debt (224) -----	F-6	\$ <u>43,988,663</u>	\$ <u>44,953,811</u>
Accounts Payable (231) -----		<u>46,478</u>	<u>75,039</u>
Notes Payable (232) -----		<u>7,920</u>	<u>11,343</u>
Customer Deposits (235) -----			
Accrued Taxes (236) -----		<u>36,896</u>	<u>31,152</u>
Other Liabilities (Specify) -----			
Accounts Payable (233) -----		<u>1,940,539</u>	<u>1,940,539</u>
Misc. Current & Accrued Liabilities (241) -----		<u>186,547</u>	<u>176,249</u>
Misc. Operating Reserves -----			<u>0</u>
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>513,373</u>	<u>556,117</u>
Total Liabilities and Capital -----		\$ <u><u>38,861,870</u></u>	\$ <u><u>38,820,880</u></u>

UTILITY NAME: Four Lakes Golf Club, Ltd

YEAR OF REPORT DECEMBER 31, 2018

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service	\$ <u>905,389</u>	\$ <u>1,095,842</u>	\$ _____	\$ <u>2,001,231</u>
-----	_____	_____	_____	_____
Construction Work in -----	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>905,389</u>	\$ <u>1,095,842</u>	\$ _____	\$ <u>2,001,231</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>345,257</u>	\$ <u>720,711</u>	\$ _____	\$ <u>1,065,968</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>30,362</u>	<u>25,188</u>	\$ _____	\$ <u>55,550</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
<u>Amort of Org & Franchises</u>	_____	_____	_____	<u>0</u>
Total Credits _____	\$ <u>30,362</u>	\$ <u>25,188</u>	\$ _____	\$ <u>55,550</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	<u>2,073</u>	_____	<u>2,073</u>
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ <u>2,073</u>	\$ _____	\$ <u>2,073</u>
Balance End of Year _____	\$ <u>375,619</u>	\$ <u>743,826</u>	\$ _____	\$ <u>1,119,445</u>

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2018

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 _____	\$ _____	\$ (8,923,370)
Changes during the year (Specify): Current year income _____	_____	1,064,824
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ (7,858,546)

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	\$ 43,988,663
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ 43,988,663

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2018

TAXES ACCRUED (236)

(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 _____	6,922	12,430	_____	19,352
Regulatory assessment fee _____	9,013	8,531	_____	17,544
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Taxes Accrued _____	\$ 15,935	\$ 20,961	\$ _____	\$ 36,896

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Consta Flow Inc	\$ 7,200	\$ _____	Monthly water service
Consta Flow Inc	\$ 3,455	\$ _____	Testing
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2018

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ <u>507,425</u>	\$ <u>985,153</u>	\$ <u>1,492,578</u>
2) Add credits during year_____			
3) Total_____	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
4) Deduct charges during the year_____	<u>507,425</u>	<u>985,153</u>	<u>1,492,578</u>
5) Balance end of year_____	<u>507,425</u>	<u>985,153</u>	<u>1,492,578</u>
6) Less Accumulated Amortization_____	<u>0</u>	<u>0</u>	<u>0</u>
7) Net CIAC_____	\$ <u>507,425</u>	\$ <u>985,153</u>	\$ <u>1,492,578</u>

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

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total_____		\$ _____	\$ _____
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	<u>0</u>	\$ <u>0</u>	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.)_____			\$ <u>0</u> \$ <u>0</u>

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year_____	\$ <u>338,167</u>	\$ <u>598,294</u>	\$ <u>936,461</u>
Add Credits During Year:_____	<u>18,115</u>	<u>24,629</u>	<u>42,744</u>
Deduct Debits During Year:_____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ <u>356,282</u>	\$ <u>622,923</u>	\$ <u>979,205</u>

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

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2018

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>_____</u>	<u>100.00</u> %		<u>_____</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:	_____

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

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2018

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	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

**WATER
OPERATING
SECTION**

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2018

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises_____	_____	_____	_____	_____
303	Land and Land Rights_____	38,979	_____	_____	38,979
304	Structures and Improvements_____	20,052	_____	_____	20,052
305	Collecting and Impounding Reservoirs_____	_____	_____	_____	_____
306	Lake, River and Other Intakes_____	_____	_____	_____	_____
307	Wells and Springs_____	141,226	_____	_____	141,226
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____
309	Supply Mains_____	4,425	_____	_____	4,425
310	Power Generation Equipment_____	27,304	_____	_____	27,304
311	Pumping Equipment_____	43,137	_____	_____	43,137
320	Water Treatment Equipment_____	22,068	_____	_____	22,068
330	Distribution Reservoirs and Standpipes_____	_____	72,864	_____	72,864
331	Transmission and Distribution Lines_____	246,618	_____	_____	0
333	Services_____	62,290	_____	_____	246,618
334	Meters and Meter Installations_____	197,902	_____	_____	62,290
335	Hydrants_____	19,160	_____	_____	0
336	Backflow Prevention Devices_____	_____	_____	_____	197,902
339	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	19,160
340	Office Furniture and Equipment_____	0	_____	_____	_____
341	Transportation Equipment_____	_____	_____	_____	0
342	Stores Equipment_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment_____	665	_____	_____	_____
344	Laboratory Equipment_____	_____	_____	_____	665
345	Power Operated Equipment_____	4,649	_____	_____	_____
346	Communication Equipment_____	_____	_____	_____	4,649
347	Miscellaneous Equipment_____	_____	_____	_____	_____
348	Other Tangible Plant_____	4,050	_____	_____	_____
	Total Water Plant_____	\$ 832,525	\$ 72,864	\$ _____	\$ 905,389

UTILITY NAME:

Four Lakes Golf Club, Ltd.

YEAR OF REPORT
DECEMBER 31, 2018

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 %	\$ 16,616	\$	\$ 716	\$ 17,332
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	27	0 %	3.70 %	77,937		5,225	83,162
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	32	0 %	3.13 %	1,632		138	1,770
310	Power Generating Equipment	17	0 %	5.88 %	27,304		0	27,304
311	Pumping Equipment	17	0 %	5.88 %	2,583		1,239	3,822
320	Water Treatment Equipment	17	0 %	5.88 %	22,068		0	22,068
330	Distribution Reservoirs & Standpipes	33	0 %	3.03 %	0		2,208	2,208
331	Trans. & Dist. Mains	38	0 %	2.63 %	135,227		6,486	141,713
333	Services	35	0 %	2.86 %	35,765		1,782	37,547
334	Meter & Meter Installations	17	0 %	5.88 %	17,568		11,241	28,809
335	Hydrants	40	0 %	2.50 %	6,257		479	6,736
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment	6	%	16.7 %	0		0	0
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%	133		133	266
344	Laboratory Equipment		%	%				
345	Power Operated Equipment	20	%	5.00 %	310		310	620
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%	1,857		405	2,262
	Totals				\$ 345,257	\$	\$ 30,362	\$ 375,619 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT
DECEMBER 31, 2018

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 101,057
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	0
604	Employee Pensions and Benefits	0
610	Purchased Water	0
615	Purchased Power	7,712
616	Fuel for Power Production	0
618	Chemicals	3,669
620	Materials and Supplies	14,837
630	Contractual Services:	
	Billing	
	Professional	3,224
	Testing	3,085
	Other	9,872
640	Rents	
650	Transportation Expense	6,042
655	Insurance Expense	3,524
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	881
670	Bad Debt Expense	0
675	Miscellaneous Expenses	4,357
	Total Water Operation And Maintenance Expense	\$ 158,260 *

* 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	814.0	814.0
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	2.0	5.0
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)					
Total			826.0	828.0	866.0

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: _____ Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2018

SYSTEM NAME: _____ Four Lakes Golf Club

PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January_*3 months	_____	8,039	152	7,887	23,073
February	_____	6,692	20	6,672	0
March*2 months	_____	7,679	135	7,544	15,018
April	_____	7,047	50	6,997	7,002
May	_____	6,139	60	6,079	6,003
June	_____	5,587	10	5,577	5,717
July	_____	5,524	115	5,409	5,368
August	_____	5,112	30	5,082	5,087
September	_____	4,403	20	4,383	4,136
October	_____	5,428	65	5,363	6,537
November	_____	8,046	200	7,846	6,784
December	_____	5,849	50	5,799	5,400
Total for Year	_____	75,545	907	74,638	90,125

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, 2018

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. 2018

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, 2018

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, 2018

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization _____	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises _____	_____	_____	_____	_____
353	Land and Land Rights _____	70,004	_____	_____	70,004
354	Structures and Improvements _____	181,358	_____	_____	181,358
355	Power Generation Equipment _____	1,066	_____	_____	1,066
360	Collection Sewers - Force _____	10,494	_____	_____	10,494
361	Collection Sewers - Gravity _____	398,113	_____	_____	398,113
362	Special Collecting Structures _____	_____	_____	_____	_____
363	Services to Customers _____	96,494	_____	_____	96,494
364	Flow Measuring Devices _____	17,584	_____	_____	17,584
365	Flow Measuring Installations _____	0	_____	_____	0
370	Receiving Wells _____	37,693	_____	_____	37,693
371	Pumping Equipment _____	23,976	3,849	_____	27,825
380	Treatment and Disposal Equipment _____	200,139	4,016	2,073	202,082
381	Plant Sewers _____	43,416	2,339	_____	45,755
382	Outfall Sewer Lines _____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment _____	0	_____	_____	0
390	Office Furniture and Equipment _____	0	_____	_____	0
391	Transportation Equipment _____	_____	_____	_____	_____
392	Stores Equipment _____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment _____	_____	_____	_____	_____
394	Laboratory Equipment _____	_____	_____	_____	_____
395	Power Operated Equipment _____	7,374	_____	_____	7,374
396	Communication Equipment _____	_____	_____	_____	_____
397	Miscellaneous Equipment _____	_____	_____	_____	_____
398	Other Tangible Plant _____	_____	_____	_____	_____
	Total Wastewater Plant _____	\$ <u>1,087,711</u>	\$ <u>10,204</u>	\$ <u>2,073</u>	\$ <u>1,095,842 *</u>

* This amount should tie to sheet F-5.

UTILITY NAME: Four Lakes Golf Club, Inc.
 YEAR OF REPORT
 DECEMBER 31, 2018

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 %	\$ 132,735	\$	\$ 6,710	\$ 139,445
355	Power Generation Equipment		%	5.88 %	63		63	126
360	Collection Sewers - Force	27	0 %	3.70 %	8,920		388	9,308
361	Collection Sewers - Gravity	40	0 %	2.50 %	226,253		9,953	236,206
362	Special Collecting Structures		%					
363	Services to Customers	35	0 %	2.86 %	58,043		2,760	60,803
364	Flow Measuring Devices	5	0 %	20 %	17,584		0	17,584
365	Flow Measuring Installations	35	0 %	2.86 %	0		0	0
370	Receiving Wells	18	0 %	5.56 %	37,693		0	37,693
371	Pumping Equipment	18	0 %	5.56 %	6,162		1,547	7,709
380	Treatment and Disposal Equipment	18	0 %	5.56 %	200,139	2,073	223	198,289
381	Plant Sewers		%		31,048		3,052	34,100
382	Outfall Sewer Lines		%					
389	Other Plant and Miscellaneous Equipment	15	0 %	6.67 %	0			0
390	Office Furniture and Equipment	6	%	16.7 %	0		0	0
391	Transportation Equipment		%					
392	Stores Equipment		%					
393	Tools, Shop and Garage Equipment		%					
394	Laboratory Equipment		%					
395	Power Operated Equipment	20	%	5.00 %	2,071		492	2,563
396	Communication Equipment		%					
397	Miscellaneous Equipment		%					
398	Other Tangible Plant		%					
	Totals				\$ 720,711	\$	\$ 25,188	\$ 743,826 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2018

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 106,769
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	0
704	Employee Pensions and Benefits	0
710	Purchased Wastewater Treatment	0
711	Sludge Removal Expense	34,158
715	Purchased Power	16,871
716	Fuel for Power Production	-
718	Chemicals	4,625
720	Materials and Supplies	9,581
730	Contractual Services:	
	Billing	0
	Professional	16,495
	Testing	2,858
	Other	995
740	Rents	
750	Transportation Expense	8,023
755	Insurance Expense	2,933
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	886
770	Bad Debt Expense	0
775	Miscellaneous Expenses	988
	Total Wastewater Operation And Maintenance Expense	\$ 205,182 *

* 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)					
** D = Displacement C = Compound T = Turbine			Total	820.0	820.0
			820.0	820.0	834.0

UTILITY NAME: _____ Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2018

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, 2018

TREATMENT PLANT

Manufacturer _____	_____	_____	_____
Type _____	Extended Aeration	_____	_____
"Steel" or "Concrete" _____	Concrete	_____	_____
Total Permitted Capacity _____	.060 MGD	_____	_____
Average Daily Flow _____	71,551	_____	_____
Method of Effluent Disposal _____	Perc./Evap.	_____	_____
Permitted Capacity of Disposal _____	_____	_____	_____
Total Gallons of Wastewater treated _____	26,116,000	_____	_____

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 _____	2,855	_____	2,855
February _____	2,627	_____	2,627
March _____	2,741	_____	2,741
April _____	2,257	_____	2,257
May _____	1,849	_____	1,849
June _____	1,621	_____	1,621
July _____	1,912	_____	1,912
August _____	1,900	_____	1,900
September _____	1,855	_____	1,855
October _____	2,004	_____	2,004
November _____	2,086	_____	2,086
December _____	2,409	_____	2,409
Total for year _____	26,116	_____	26,116

If Wastewater Treatment is purchased, indicate the vendor:

N/A

UTILITY NAME: _____ Four Lakes Golf Club, Ltd.

YEAR OF REPORT
DECEMBER 31, 2018

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, 2018

CERTIFICATION OF ANNUAL REPORT

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

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

Items Certified

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



(signature of chief executive officer of the utility) *

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

(signature of chief financial officer of the utility) *

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

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

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

Company: Four Lakes Golf Club, Ltd.

For the Year Ended December 31, 2018

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 192,636	\$ 192,636	\$ -
Commercial	\$ 7,663	\$ 7,663	\$ -
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
Total Water Operating Revenue	\$ 200,299	\$ 200,299	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	\$ -	\$ -	\$ -
Net Water Operating Revenues	\$ 200,299	\$ 200,299	\$ -

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, 2018

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 178,311	\$ 178,311	\$ -
Commercial	11,258	11,258	\$ -
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
Total Wastewater Operating Revenue	\$ 189,569	\$ 189,569	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	_____
Net Wastewater Operating Revenues	\$ 189,569	\$ 189,569	\$ -

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).