

CLASS "C"
WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

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Public Service Commission
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— WS815-19-AR
Four Lakes Golf Club, Ltd
P.O. Box 330
Lakeland, FL 33802-0330

Submitted To The
STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2019

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FLORIDA PUBLIC SERVICE
COMMISSION

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.

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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	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: <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>Accounting</u>	<u>PO Box 330</u> <u>Lakeland, FL 33802</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>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 211,142	221,377	\$ _____	\$ 432,519
Commercial_____		8,636	10,539	_____	19,175
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	_____
Total Gross Revenue_____		\$ 219,778	\$ 231,916	\$ _____	\$ 451,694
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 173,005	202,588	\$ _____	\$ 375,593
Depreciation Expense_____	F-5	30,362	25,373	_____	55,735
CIAC Amortization Expense_____	F-8	(18,115)	(24,629)	_____	(42,744)
Taxes Other Than Income_____	F-7	17,439	23,992	_____	41,431
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 202,691	227,324	_____	\$ 430,015
Net Operating Income (Loss)		\$ 17,087	\$ 4,592	\$ _____	\$ 21,679
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ 6,442,018
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ 7,769,918
Interest Expense_____		_____	_____	_____	1,703,497
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ _____	\$ _____	\$ _____	\$ (3,009,718)

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2019

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>2,004,380</u>	\$ <u>2,001,231</u>
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	<u>(1,175,180)</u>	<u>(1,119,445)</u>
Net Utility Plant _____		\$ <u>829,200</u>	\$ <u>881,786</u>
Cash _____		<u>753,731</u>	<u>459,837</u>
Customer Accounts Receivable (141) _____		<u>0</u>	<u>121</u>
Other Assets (Specify): Mortgage Holder reserves		<u>207,650</u>	<u>182,533</u>
Non-utility Property Net (121, 122)		<u>9,861,139</u>	<u>9,951,055</u>
Misc. Current & Accrued Assets (174)		<u>38,886,843</u>	<u>27,381,237</u>
Unamort. Rate case expense		<u>3,534</u>	<u>5,301</u>
Total Assets _____		\$ <u><u>50,542,097</u></u>	\$ <u><u>38,861,870</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>(10,868,264)</u>	<u>(7,858,546)</u>
Total Capital _____		\$ <u><u>(10,868,264)</u></u>	\$ <u><u>(7,858,546)</u></u>
Long Term Debt (224) _____	F-6	\$ <u>58,680,000</u>	\$ <u>43,988,663</u>
Accounts Payable (231) _____		<u>90,551</u>	<u>46,478</u>
Notes Payable (232) _____		<u>9,440</u>	<u>7,920</u>
Customer Deposits (235) _____		_____	_____
Accrued Taxes (236) _____		<u>41,431</u>	<u>36,896</u>
Other Liabilities (Specify) Prepaid Utility Income		<u>1,926</u>	<u>0</u>
Accounts Payable (233)		<u>1,940,539</u>	<u>1,940,539</u>
Misc. Current & Accrued Liabilities (241)		<u>175,844</u>	<u>186,547</u>
Misc. Operating Reserves		_____	<u>0</u>
Advances for Construction _____		_____	_____
Contributions in Aid of Construction - Net (271-272) _____	F-8	<u>470,630</u>	<u>513,373</u>
Total Liabilities and Capital _____		\$ <u><u>50,542,097</u></u>	\$ <u><u>38,861,870</u></u>

UTILITY NAME: Four Lakes Golf Club, Ltd

YEAR OF REPORT DECEMBER 31, 2019

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>1,098,991</u>	\$ _____	\$ <u>2,004,380</u>
Construction Work in -----	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>905,389</u>	\$ <u>1,098,991</u>	\$ _____	\$ <u>2,004,380</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>375,619</u>	\$ <u>743,826</u>	\$ _____	\$ <u>1,119,445</u>
Add Credits During Year:				
Accruals charged to depreciation account _____	\$ <u>30,362</u>	<u>25,373</u>	\$ _____	\$ <u>55,735</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Amort of Org & Franchises _____	_____	_____	_____	<u>0</u>
Total Credits _____	\$ <u>30,362</u>	\$ <u>25,373</u>	\$ _____	\$ <u>55,735</u>
Deduct Debits During Year:				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	<u>0</u>
Other debits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>405,981</u>	\$ <u>769,199</u>	\$ _____	\$ <u>1,175,180</u>

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2019

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 _____	\$ _____	\$ (7,858,546)
Changes during the year (Specify): Current year income(loss) _____ _____	_____ _____	(3,009,718) _____
Balance end of year _____	\$ _____	\$ (10,868,264)

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	\$ 58,680,000
Total _____			\$ 58,680,000

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2019

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 _____	7,549	13,556	_____	21,105
Regulatory assessment fee _____	9,890	10,436	_____	20,326
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Taxes Accrued _____	\$ 17,439	\$ 23,992	\$ _____	\$ 41,431

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	\$ 7,542	\$ _____	Monthly water service/testing
Consta Flow Inc	\$ 5,035	\$ _____	Supplies/repairs
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2019

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_____	<u>507,425</u>	<u>985,153</u>	<u>1,492,578</u>
4) Deduct charges during the year_____			
5) Balance end of year_____	<u>507,425</u>	<u>985,153</u>	<u>1,492,578</u>
6) Less Accumulated Amortization_____	<u>(374,397)</u>	<u>(647,552)</u>	<u>(1,021,949)</u>
7) Net CIAC_____	\$ <u>133,028</u>	\$ <u>337,601</u>	\$ <u>470,629</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	0	\$ 0	\$ 0	\$ 0
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
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_____	\$ 356,282	\$ 622,923	\$ 979,205
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>374,397</u>	\$ <u>647,552</u>	\$ <u>1,021,949</u>

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

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2019

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	\$ _____	100.00 %		_____ %

(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, 2019

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, 2019

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	_____	_____	62,290
334	Meters and Meter Installations_____	197,902	_____	_____	0
335	Hydrants_____	19,160	_____	_____	197,902
336	Backflow Prevention Devices_____	_____	_____	_____	19,160
339	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
340	Office Furniture and Equipment_____	0	_____	_____	0
341	Transportation Equipment_____	_____	_____	_____	_____
342	Stores Equipment_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment_____	665	_____	_____	665
344	Laboratory Equipment_____	_____	_____	_____	_____
345	Power Operated Equipment_____	4,649	_____	_____	4,649
346	Communication Equipment_____	_____	_____	_____	_____
347	Miscellaneous Equipment_____	_____	_____	_____	_____
348	Other Tangible Plant_____	4,050	_____	_____	4,050
	Total Water Plant_____	\$ 905,389	\$ 0	\$ _____	\$ 905,389

UTILITY NAME:

Four Lakes Golf Club, Ltd.

YEAR OF REPORT
DECEMBER 31, 2019

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 %	\$ 17,332	\$	\$ 716	\$ 18,048
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	27	0 %	3.70 %	83,162		5,225	88,387
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	32	0 %	3.13 %	1,770		138	1,908
310	Power Generating Equipment	17	0 %	5.88 %	27,304		0	27,304
311	Pumping Equipment	17	0 %	5.88 %	3,822		1,240	5,062
320	Water Treatment Equipment	17	0 %	5.88 %	22,068		0	22,068
330	Distribution Reservoirs & Standpipes	33	0 %	3.03 %	2,208		2,208	0
331	Trans. & Dist. Mains	38	0 %	2.63 %	141,713		6,486	4,416
333	Services	35	0 %	2.86 %	37,547		1,782	148,199
334	Meter & Meter Installations	17	0 %	5.88 %	28,809		11,240	39,329
335	Hydrants	40	0 %	2.50 %	6,736		479	40,049
336	Backflow Prevention Devices		%	%				7,215
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		%	%	266		133	399
344	Laboratory Equipment		%	%				
345	Power Operated Equipment	20	%	5.00 %	620		310	930
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant	5	%	20 %	2,262		405	2,667
	Totals				\$ 375,619	\$	\$ 30,362	\$ 405,981 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2019

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees_____	\$ 94,379
603	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	
604	Employee Pensions and Benefits_____	
610	Purchased Water_____	
615	Purchased Power_____	6,109
616	Fuel for Power Production_____	
618	Chemicals_____	3,356
620	Materials and Supplies_____	10,957
630	Contractual Services:	
	Billing_____	1,560
	Professional_____	523
	Testing_____	3,394
	Other_____	31,221
640	Rents_____	3,384
650	Transportation Expense_____	7,342
655	Insurance Expense_____	2,359
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	881
670	Bad Debt Expense_____	21
675	Miscellaneous Expenses_____	2,525
	Total Water Operation And Maintenance Expense_____	\$ 168,011 *

* 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	2.0	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)					
** D = Displacement C = Compound T = Turbine			Total	827.0	827.0
					865.0

UTILITY NAME: _____ Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2019

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_____	_____	5,973	150	5,823	5,626
February_____	_____	5,617	91	5,526	5,275
March_____	_____	6,814	91	6,723	6,318
April_____	_____	6,582	91	6,491	6,213
May_____	_____	6,915	214	6,701	7,015
June_____	_____	5,775	0	5,775	5,419
July_____	_____	5,440	88	5,352	5,466
August_____	_____	4,155	0	4,155	4,504
September_____	_____	5,097	234	4,863	4,737
October_____	_____	6,016	91	5,925	5,944
November_____	_____	5,653	106	5,547	5,761
December_____	_____	6,517	174	6,343	5,481
Total for Year_____	_____	70,554	1,330	69,224	67,759

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, 2019

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. 2019

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_____	none_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft._____	_____	_____	_____
Gravity GPD/Sq.Ft._____	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator_____	_____ x _____	_____	_____
Ozone_____	_____	_____	_____
Other_____	_____	_____	_____
Auxiliary Power_____	generator_____	_____	_____

UTILITY NAME: ___ Four Lakes Golf Club, Ltd.

YEAR OF REPORT
DECEMBER 31, 2019

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, 2019

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	3,149	_____	4,215
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_____	27,825	_____	_____	27,825
380	Treatment and Disposal Equipment_____	202,082	_____	_____	202,082
381	Plant Sewers_____	45,755	_____	_____	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>1,095,842</u>	\$ <u>3,149</u>	\$ <u>-</u>	\$ <u>1,098,991 *</u>

* This amount should tie to sheet F-5.

UTILITY NAME: Four Lakes Golf Club, Inc.

YEAR OF REPORT
DECEMBER 31, 2019

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 %	\$ 139,445	\$	\$ 6,710	\$ 146,155
355	Power Generation Equipment	17	%	5.88 %	126		248	374
360	Collection Sewers - Force	27	0 %	3.70 %	9,308		388	9,696
361	Collection Sewers - Gravity	40	0 %	2.50 %	236,206		9,953	246,159
362	Special Collecting Structures		%					
363	Services to Customers	35	0 %	2.86 %	60,803		2,760	63,563
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 %	7,709		1,547	9,256
380	Treatment and Disposal Equipment							
381	Plant Sewers	18	0 %	5.56 %	198,289		223	198,512
382	Outfall Sewer Lines		%	%	34,100		3,052	37,152
389	Other Plant and Miscellaneous Equipment		%	%				
390	Office Furniture and Equipment	15	0 %	6.67 %	0			0
391	Equipment	6	%	16.7 %	0		0	0
392	Transportation Equipment		%	%				
393	Stores Equipment		%	%				
	Tools, Shop and Garage Equipment		%	%				
394	Laboratory Equipment		%	%				
395	Power Operated Equipment	20	%	5.00 %	2,563		492	3,055
396	Communication Equipment		%	%				
397	Miscellaneous Equipment		%	%				
398	Other Tangible Plant		%	%				
	Totals				\$ 743,826	\$	\$ 25,373	\$ 769,199 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2019

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 107,919
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	
715	Purchased Power	25,768
716	Fuel for Power Production	17,090
718	Chemicals	
720	Materials and Supplies	5,569
730	Contractual Services:	9,446
	Billing	1145
	Professional	4,186
	Testing	2,518
	Other	22,480
740	Rents	3,302
750	Transportation Expense	5,169
755	Insurance Expense	1,708
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	886
770	Bad Debt Expense	11
775	Miscellaneous Expenses	385
	Total Wastewater Operation And Maintenance Expense	\$ 207,582 *

* 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			<u>820.0</u>	<u>820.0</u>	<u>834.0</u>

UTILITY NAME: _____ Four Lakes Golf Club, Ltd.

YEAR OF REPORT DECEMBER 31, 2019

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>1 1/2 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>0</u>	_____	_____	_____	_____	_____
Added during year _____	<u>0</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, 2019

TREATMENT PLANT

Manufacturer _____ Type _____ "Steel" or "Concrete" _____ Total Permitted Capacity _____ Average Daily Flow _____ Method of Effluent Disposal _____ Permitted Capacity of Disposal _____ Total Gallons of Wastewater treated _____	_____ Extended Aeration _____ Concrete _____ .060 MGD _____ 65,603 _____ Perc./Evap. _____ _____ 23,945,000 _____	_____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____
---	--	---	---

MASTER LIFT STATION PUMPS

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

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	2,406	_____	2,406
February _____	2,102	_____	2,102
March _____	2,387	_____	2,387
April _____	2,012	_____	2,012
May _____	1,648	_____	1,648
June _____	1,487	_____	1,487
July _____	1,816	_____	1,816
August _____	1,921	_____	1,921
September _____	1,849	_____	1,849
October _____	1,989	_____	1,989
November _____	2,021	_____	2,021
December _____	2,307	_____	2,307
Total for year _____	23,945	_____	23,945

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

UTILITY NAME: _____ Four Lakes Golf Club, Ltd.

YEAR OF REPORT
DECEMBER 31, 2019

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, 2019

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, 2019

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 211,142	\$ 211,142	\$ -
Commercial	\$ 8,636	\$ 8,636	\$ -
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
Total Water Operating Revenue	\$ 219,778	\$ 219,778	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	\$ -	\$ -	\$ -
Net Water Operating Revenues	\$ 219,778	\$ 219,778	\$ -

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, 2019

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 221,377	\$ 221,377	\$ -
Commercial	10,539	10,539	\$ -
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
Total Wastewater Operating Revenue	\$ 231,916	\$ 231,916	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	_____
Net Wastewater Operating Revenues	\$ 231,916	\$ 231,916	\$ -

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).

