

# CLASS "C"

## WATER AND/OR WASTEWATER UTILITIES

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

# ANNUAL REPORT

WS973-20-AR

DEER CREEK RV GOLF & COUNTRY CLUB, INC.  
42749 HIGHWAY 27  
DAVENPORT, FL 33837-6821

Exact Legal Name of Respondent

670-W & 572-S

Certificate Number(s)

Submitted To The

# STATE OF FLORIDA

## PUBLIC SERVICE COMMISSION

FOR THE

## YEAR ENDED DECEMBER 31, 2020

Form PSC/AFD 006-W (Rev 12/99)

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DIVISION OF  
ACCOUNTING & FINANCE  
FLORIDA PUBLIC SERVICE  
COMMISSION

THE SERVICE CENTER  
1000 T. ST. N. W.  
ALBUQUERQUE, N.M. 87102

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission  
Division of Accounting and Finance  
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 Accounting and Finance, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

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

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

**AMORTIZATION** - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( CIAC )** - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

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

**DEPRECIATION** - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

**EFFLUENT REUSE** - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)** - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER)** - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

**GUARANTEED REVENUE CHARGE** - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

**LONG TERM DEBT** - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

**PROPRIETARY CAPITAL ( For proprietorships and partnerships only )** - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

**RETAINED EARNINGS** - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

| <b>TABLE OF CONTENTS</b>   |             |
|--|-------------|
| <b>FINANCIAL SECTION</b>   |             |
|  | <b>PAGE</b> |
| Identification   | F-2         |
| Income Statement   | F-3         |
| Balance Sheet  | F-4         |
| Net Utility Plant  | F-5         |
| Accumulated Depreciation and Amortization of Utility Plant           | F-5         |
| Capital Stock  | F-6         |
| Retained Earnings  | F-6         |
| Proprietary Capital  | F-6         |
| Long Term Debt   | F-6         |
| Taxes Accrued  | F-7         |
| Payment for Services Rendered by Other Than Employees                | F-7         |
| Contributions in Aid of Construction                                 | F-8         |
| Cost of Capital Used for AFUDC Calculation                           | F-9         |
| AFUDC Capital Structure Adjustments                                  | F-10        |
| <b>WATER SECTION</b>   |             |
|  | <b>PAGE</b> |
| Water Utility Plant Accounts   | W-1         |
| Analysis of Accumulated Depreciation by Primary Account - Water      | W-2         |
| Water Operation and Maintenance Expense                              | W-3         |
| Water Customers  | W-3         |
| Pumping and Purchased Water Statistics and Mains                     | W-4         |
| Wells and Well Pumps, Reservoirs, and High Service Pumping           | W-5         |
| Sources of Supply and Water Treatment Facilities                     | W-6         |
| General Water System Information                                     | W-7         |
| <b>WASTEWATER SECTION</b>  |             |
|  | <b>PAGE</b> |
| Wastewater Utility Plant Accounts                                    | S-1         |
| Analysis of Accumulated Depreciation by Primary Account - Wastewater | S-2         |
| Wastewater Operation and Maintenance Expense                         | S-3         |
| Wastewater Customers   | S-3         |
| Pumping Equipment, Collecting and Force Mains and Manholes           | S-4         |
| Treatment Plant, Pumps and Pumping Wastewater Statistics             | S-5         |
| General Wastewater System Information                                | S-6         |
| <b>CERTIFICATION SECTION</b>   |             |
|  | <b>PAGE</b> |
| Verification   | V-1         |

# **FINANCIAL SECTION**

**REPORT OF  
DEER CREEK RV GOLF & COUNTRY CLUB, INC.**

Exact Name of Utility

|                                      |   |
|--------------------------------------|---|
| 42749 Highway 27 Davenport, FL 33837 | same                                      |
| Mailing Address                      | Street Address                            |
| 863-424-2839                         | deercreekutilities@ artemislifestyles.com |
| Telephone Number                     | E-Mail Address                            |
| 863-424-3336                         | Nov 17, 2017                              |
| Facsimile Number                     | Date Utility First Organized              |
| Sunshine One Call of Fla. Member #   | Polk                                      |
|                                      | County of Operation                       |

Type of business entity as filed with Internal revenue Service. (check one)

Individual   
 S-Corp.   
 1120 Corp.   
 Partnership   
 Other

Name, phone and address of utility records if different then above.

**Deer Creek RV Golf & Country Club**

Name of subdivision where utility services are provided.

**UTILITY CONTACTS**

|                                  |                    |                |
|----------------------------------|--------------------|----------------|
| Jennifer Hernandez               | Utility Supervisor | \$39,542       |
| -same as above-                  | 863-424-2839       |                |
| Business Address                 | Telephone Number   |                |
| Jeff Small                       | Consultant         | \$0            |
| Person who prepared this report  | Title              | Utility Salary |
| P.O. Box 424, Goldenrod FL 32733 | 407-377-5400       |                |
| Business Address                 | Telephone Number   |                |

| List of all Officers & Managers: | Title       | Address | Utility Salary |
|----------------------------------|-------------|---------|----------------|
| Edgar Riley                      | President   | same    | \$0            |
| Stanley Staude                   | V/President | same    | \$0            |
| Judyann Hunt                     | Treasurer   | same    | \$0            |
| Bruce Wanless                    | Secretary   | same    | \$0            |
| Tony Ventola                     | Director    | same    | \$0            |
|                                  |             |         |                |

List all entities/persons owning/holding directly/indirectly > or = 5% of voting securities of utility.

|                               |      |
|-------------------------------|------|
| Deer Creek RV Golf & CC, Inc. | 100% |
|                               |      |

**DEER CREEK RV GOLF & COUNTRY CLUB, INC.**  
**INCOME STATEMENT**  
**December 31, 2020**

| Account Name                         | Water              | Wastewater         | Other           | Company            |
|--------------------------------------|--------------------|--------------------|-----------------|--------------------|
| <b>Gross Revenue:</b>                |                    |                    |                 |                    |
| Residential                          | \$ 157,052         | \$ 185,990         | \$ -            | \$ 343,042         |
| Commercial                           | \$ 46,252          | \$ 30,434          | \$ -            | \$ 76,686          |
| Industrial                           | \$ -               | \$ -               | \$ -            | \$ -               |
| Multiple Family                      | \$ -               | \$ -               | \$ -            | \$ -               |
| Guaranteed Revenues                  | \$ -               | \$ -               | \$ -            | \$ -               |
| Other (Miscellaneous)                | \$ 2,437           | \$ -               | \$ -            | \$ 2,437           |
| <b>Total Gross Revenue</b>           | <b>\$ 205,741</b>  | <b>\$ 216,424</b>  | <b>\$ -</b>     | <b>\$ 422,165</b>  |
| <b>Operation Expense</b>             | <b>\$ 223,970</b>  | <b>\$ 234,751</b>  | <b>\$ -</b>     | <b>\$ 458,721</b>  |
| Depreciation Expense                 | \$ 2,236           | \$ 5,097           | \$ -            | \$ 7,333           |
| CIAC Amortization Expense            | \$ -               | \$ -               | \$ -            | \$ -               |
| Taxes Other Than Income              | \$ 13,614          | \$ 12,253          | \$ -            | \$ 25,868          |
| Income Taxes                         | \$ -               | \$ -               | \$ -            | \$ -               |
| <b>Total Operating Expense</b>       | <b>\$ 239,821</b>  | <b>\$ 252,101</b>  | <b>\$ -</b>     | <b>\$ 491,922</b>  |
| <b>Net Operating Income (Loss)</b>   | <b>\$ (34,080)</b> | <b>\$ (35,677)</b> | <b>\$ -</b>     | <b>\$ (69,757)</b> |
| <b>Other Income:</b>                 |                    |                    |                 |                    |
| Nonutility Income                    | \$ -               | \$ -               | \$ (8,864)      | \$ (8,864)         |
|                                      | \$ -               | \$ -               | \$ -            | \$ -               |
| <b>Other Deductions:</b>             |                    |                    |                 |                    |
| Misc. Nonutility Expense             | \$ -               | \$ -               | \$ 1,433        | \$ 1,433           |
| Expenses                             | \$ -               | \$ -               | \$ -            | \$ -               |
| Interest Expense                     | \$ 109             | \$ -               | \$ -            | \$ 109             |
|                                      | \$ -               | \$ -               | \$ -            | \$ -               |
| <b>Total Other Net Income (Loss)</b> | <b>\$ (109)</b>    | <b>\$ -</b>        | <b>\$ 7,430</b> | <b>\$ 7,322</b>    |
| <b>Net Income (Loss)</b>             | <b>\$ (34,189)</b> | <b>\$ (35,677)</b> | <b>\$ 7,430</b> | <b>\$ (62,436)</b> |
| Must tie to amount on page indicated |                    |                    |                 |                    |



**DEER CREEK RV GOLF & COUNTRY CLUB, INC.**  
**COMPARATIVE BALANCE SHEET**  
**December 31, 2020**

| Acct#  | Account Name                                   | Year End               |                     |
|--|--|------------------------|---------------------|
|  |  | Current                | Previous            |
| <b>Assets and Other Debits</b>               |  |                        |                     |
| 101  | Utility Plant in Service                       | F-5 \$ 144,163.16      | \$ 142,201          |
| 105  | Construction Work in Process                   | F-5 \$ -               | \$ -                |
| 108  | Accumulated Depreciation and Amortization      | F-5 \$ 23,334.45       | \$ 16,045           |
|  | Net Utility Plant                              | \$ 120,828.71          | \$ 126,156          |
| 121  | Inventory - Meters                             | \$ 2,266.63            | \$ 1,938            |
| 131  | Cash   | \$ 85,181.76           | \$ 21,551           |
| 141  | Customer Accounts Receivable                   | \$ 29,234.41           | \$ 21,155           |
| 173  | Accrued Revenues                               | \$ 40,833.84           | \$ 31,650           |
| 174  | Inter Comp. Receivable(Payable)                | \$ -                   | \$ -                |
| 186  | Misc. Deferred Assets (Net)                    | \$ 51,934.71           | \$ 41,730           |
|  |  | \$ -                   | \$ -                |
|  | <b>Total Assets and Other Debits</b>           | <b>\$ 330,280.06</b>   | <b>\$ 244,181</b>   |
| <b>Must tie to amount on page indicated.</b> |  |                        |                     |
| <b>Liabilities and Capital Equity</b>        |  |                        |                     |
| 201  | Common Stock Issued                            | F-6 \$ -               | \$ -                |
| 204  | Preferred Stock Issued                         | F-6 \$ -               | \$ -                |
| 211  | Other Paid in Capital                          | \$ 152,628.30          | \$ 152,628          |
| 215  | Retained Earnings                              | F-6 \$ (577,078.71)    | \$ (518,243)        |
| 218  | Proprietary Capital (Proprietary & Patnership) | F-6 \$ -               | \$ -                |
|  | <b>Total Capital</b>                           | <b>\$ (424,450.41)</b> | <b>\$ (365,615)</b> |
| 223  | Advances from Associated Companies             | \$ 553,064.53          | \$ 415,915          |
| 224  | Long Term Debt                                 | F-6 \$ -               | \$ -                |
| 231  | Accounts Payable                               | \$ 29,324.05           | \$ 32,035           |
| 232  | Notes Payable                                  | \$ -                   | \$ -                |
| 233  | Accounts Payable - Associated Company          | \$ 110,000.00          | \$ 108,000          |
| 235  | Customer Deposits                              | \$ 9,180.00            | \$ 6,060            |
| 236  | Accrued Taxes                                  | \$ -                   | \$ -                |
| 241  | Misc. Current Liability                        | \$ 5,713.51            | \$ 4,517            |
| 242  | Accrued Expenses                               | \$ 47,448.76           | \$ 43,268           |
| 252  | Advances for Construction                      | \$ -                   | \$ -                |
| 271  | Contributions in Aid of Construction           | \$ -                   | \$ -                |
| 272  | Accumulated Amortization of CIAC               | F-8 \$ -               | \$ -                |
|  | <b>Total Liabilities and Capital</b>           | <b>\$ 330,280.44</b>   | <b>\$ 244,181</b>   |
| <b>Must tie to amount on page indicated.</b> |  |                        |                     |

**DEER CREEK RV GOLF & COUNTRY CLUB, INC.**  
**UTILITY PLANT IN SERVICE & ACCUMULATED DEPRECIATION**  
**December 31, 2020**

| <b>Gross Utility Plant</b>   |            |                  |                   |                        |                   |
|--|------------|------------------|-------------------|------------------------|-------------------|
| <b>Plant Accounts:<br/>(101 - 107) inclusive</b>                       |            | <b>Water</b>     | <b>Wastewater</b> | <b>Other<br/>Plant</b> | <b>Total</b>      |
| Utility Plant in Service   | W-1<br>S-1 | \$ 48,215        | \$ 95,948         | \$ -                   | \$ 144,163        |
| Construction Work in Progress  |            | \$ -             | \$ -              | \$ -                   | \$ -              |
| Other (Specify):   |            | \$ -             | \$ -              | \$ -                   | \$ -              |
|  |            | \$ -             | \$ -              | \$ -                   | \$ -              |
|  |            | \$ -             | \$ -              | \$ -                   | \$ -              |
|  |            | \$ -             | \$ -              | \$ -                   | \$ -              |
| <b>Total Utility Plant</b>   |            | <b>\$ 48,215</b> | <b>\$ 95,948</b>  | <b>\$ -</b>            | <b>\$ 144,163</b> |
| <i>Must tie to amount on page indicated.</i>                           |            |                  |                   |                        |                   |
| <b>Accumulated Depreciation (A/D) and Amotization of Utility Plant</b> |            |                  |                   |                        |                   |
| <b>Reserve Accounts:<br/>Account 108</b>                               |            | <b>Water</b>     | <b>Wastewater</b> | <b>Other<br/>Plant</b> | <b>Total</b>      |
| Balance First of Year  | W-2<br>S-2 | \$ 3,772         | \$ 12,273         | \$ -                   | \$ 16,045         |
| <b>Add Credits During Year:</b>  |            |                  |                   |                        |                   |
| Depreciation Accruals  |            | \$ 2,236         | \$ 5,097          | \$ -                   | \$ 7,333          |
| Salvage  |            | \$ -             | \$ -              | \$ -                   | \$ -              |
| Other Credits (specify):   |            | \$ -             | \$ -              | \$ -                   | \$ -              |
|  |            | \$ -             | \$ -              | \$ -                   | \$ -              |
|  |            | \$ -             | \$ -              | \$ -                   | \$ -              |
| <b>Total Credits</b>   |            | <b>\$ 2,236</b>  | <b>\$ 5,097</b>   | <b>\$ -</b>            | <b>\$ 7,333</b>   |
| <b>Deduct Debits During Year:</b>                                      |            |                  |                   |                        |                   |
| Book cost of plant retired   |            | \$ -             | \$ -              | \$ -                   | \$ -              |
| Cost of removal  |            | \$ -             | \$ -              | \$ -                   | \$ -              |
| Other debits (specify)   |            | \$ -             | \$ -              | \$ -                   | \$ -              |
| Adj to Order   |            | \$ (7)           | \$ (37)           | \$ -                   | \$ (44)           |
|  |            | \$ -             | \$ -              | \$ -                   | \$ -              |
| <b>Total Debits</b>  |            | <b>\$ (7)</b>    | <b>\$ (37)</b>    | <b>\$ -</b>            | <b>\$ (44)</b>    |
| <b>Total Acc. Depreciation</b>   | W-2<br>S-2 | <b>\$ 6,001</b>  | <b>\$ 17,333</b>  | <b>\$ -</b>            | <b>\$ 23,334</b>  |
| <i>Must tie to amount on page indicated.</i>                           |            |                  |                   |                        |                   |

*Adjustment to Order No. PSC-2020-0118-PAA-WS*

**DEER CREEK RV GOLF & COUNTRY CLUB, INC.**  
**STOCKHOLDERS EQUITY**  
**December 31, 2020**

| <b>Capital Stock ( 201 - 204 )</b>                                     |                              |                        |                       |
|--|------------------------------|------------------------|-----------------------|
|  | <b>Common Stock</b>          | <b>Preferred Stock</b> |                       |
| Par or stated value per share  |                              |                        |                       |
| Shares authorized  |                              |                        |                       |
| Shares issued and outstanding  |                              |                        |                       |
| Total par value of stock issued  |                              |                        |                       |
| Dividends declared per share for year                                  |                              |                        |                       |
| <b>Retained Earnings ( 215 )</b>                                       |                              |                        |                       |
|  | <b>Appropriated</b>          | <b>Un-Appropriated</b> |                       |
| Balance first of year  | \$ -                         | \$ (518,243)           |                       |
| <u>Changes during the year (Specify):</u>                              |                              |                        |                       |
| Current Year Inc(Loss)   | \$ -                         | \$ (62,436)            |                       |
| Adjustments to Order (prior period)                                    | \$ -                         | \$ 3,600               |                       |
| Balance end of year  | \$ -                         | \$ (577,079)           |                       |
| <b>Proprietary Capital ( 218 )</b>                                     |                              |                        |                       |
|  | <b>Proprietor Or Partner</b> | <b>Partner</b>         |                       |
| Balance first of year  | \$ -                         | \$ -                   |                       |
| <u>Changes during the year (Specify):</u>                              |                              |                        |                       |
|  | \$ -                         | \$ -                   |                       |
|  | \$ -                         | \$ -                   |                       |
| Balance end of year  | \$ -                         | \$ -                   |                       |
| <b>Long Term Debt ( 224 )</b>  |                              |                        |                       |
| Description of Obligation<br><u>Include Date of Issue and Maturity</u> | Interest Rate                | No. of Payments        | Outstanding Principal |
|  |                              |                        | \$ -                  |
|  |                              |                        | \$ -                  |
|  |                              |                        | \$ -                  |
|  |                              |                        | \$ -                  |
|  |                              |                        | \$ -                  |
|  |                              |                        | \$ -                  |
| <b>Total Long Term Debt</b>  |                              |                        | <b>\$ -</b>           |

**DEER CREEK RV GOLF & COUNTRY CLUB, INC.**  
**TAX EXPENSE**  
**December 31, 2020**

|                                 | <i>Water</i>     | <i>Wastewater</i> | <i>Other</i> | <i>Total</i>     |
|---------------------------------|------------------|-------------------|--------------|------------------|
| <b>Income Taxes:</b>            |                  |                   |              |                  |
| Federal income tax              | \$ -             | \$ -              | \$ -         | \$ -             |
| State income tax                | \$ -             | \$ -              | \$ -         | \$ -             |
| <b>Taxes Other Than Income:</b> | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>  | <b>\$ -</b>      |
| State ad valorem tax            | \$ -             | \$ -              | \$ -         | \$ -             |
| Local property tax              | \$ -             | \$ -              | \$ -         | \$ -             |
| Regulatory assessment fee       | \$ 9,258         | \$ 9,739          | \$ -         | \$ 18,997        |
| Other (Specify)                 |                  |                   |              |                  |
| Payroll Tax                     | \$ 4,356         | \$ 2,514          | \$ -         | \$ 6,870         |
|                                 | \$ -             | \$ -              | \$ -         | \$ -             |
|                                 | \$ -             | \$ -              | \$ -         | \$ -             |
| <b>Total Tax Expense</b>        | <b>\$ 13,614</b> | <b>\$ 12,253</b>  | <b>\$ -</b>  | <b>\$ 25,868</b> |

***Professional Services***

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

| <i>Name of Recipient</i>  | <i>Description of Service</i> | <i>Water Amount</i> | <i>Wastewater Amount</i> |
|---------------------------|-------------------------------|---------------------|--------------------------|
| Certified Back Flow, Inc. | Testing                       | \$ 915              | \$ -                     |
| Consta Flow               | Contract Operator             | \$ 3,500            | \$ 2,635                 |
| Deer Creek (parent)       | Salaries & Payroll Taxes      | \$ 56,743           | \$ 33,859                |
| Deer Creek (parent)       | Rent, Supplies & Misc.        | \$ 6,321            | \$ 7,851                 |
| Master Meter              | AMR program                   | \$ 600              | \$ 600                   |
| OCBOA Consulting, LLC     | Regulatory Accounting         | \$ 2,765            | \$ 2,765                 |
| R&M Service Solution      | Main line repairs             | \$ 5,885            | \$ -                     |
| Saxon Gillmore            | Legal                         | \$ 6,876            | \$ 6,876                 |
| Softline Data             | Billing System Software       | \$ 837              | \$ 837                   |
|                           |                               | \$ -                | \$ -                     |
|                           |                               | \$ -                | \$ -                     |

**DEER CREEK RV GOLF & COUNTRY CLUB, INC.**  
**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**  
**December 31, 2020**

| <b>Contributions In Aid Of Construction (Net)</b>   |                              |                              |                        |
|---|------------------------------|------------------------------|------------------------|
|   | <b>Water</b>                 | <b>Wastewater</b>            | <b>Total</b>           |
| Balance first of year   | \$ -                         | \$ -                         | \$ -                   |
| Add credits during year   | \$ -                         | \$ -                         | \$ -                   |
| <b>Total</b>  | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>            |
| Deduct charges during the year  | \$ -                         | \$ -                         | \$ -                   |
| Balance end of year   | \$ -                         | \$ -                         | \$ -                   |
| Less Accumulated Amortization   | \$ -                         | \$ -                         | \$ -                   |
| Net CIAC end of year  | \$ -                         | \$ -                         | \$ -                   |
| <b>Additions To Contributions In Aid Of Construction During Year (Credits)</b>                                      |                              |                              |                        |
| Report below all developers or contractors agreements from which cash or property was received during the year.     |                              |                              |                        |
| <b>Identify and Indicate</b>  | <b>Cash/Property</b>         | <b>Water</b>                 | <b>Wastewater</b>      |
| _____   | _____                        | \$ -                         | \$ -                   |
| _____   | _____                        | \$ -                         | \$ -                   |
| _____   | _____                        | \$ -                         | \$ -                   |
| <b>Total</b>  | _____                        | <b>\$ -</b>                  | <b>\$ -</b>            |
| Report below all capacity charges, main extension charges and customer connection charges received during the year. |                              |                              |                        |
| <b>Description of Charge</b>  | <b>Number of Connections</b> | <b>Charge per Connection</b> | <b>Total Collected</b> |
| _____   |                              | \$ -                         | \$ -                   |
| _____   |                              | \$ -                         | \$ -                   |
| _____   |                              | \$ -                         | \$ -                   |
| <b>Total water credits during year</b>  |                              | <b>\$ -</b>                  | <b>\$ -</b>            |
| _____   |                              | \$ -                         | \$ -                   |
| _____   |                              | \$ -                         | \$ -                   |
| <b>Total wastewater credits during year</b>   |                              | <b>\$ -</b>                  | <b>\$ -</b>            |
| <b>Accumulated Amortization of CIAC (272)</b>   |                              |                              |                        |
|   | <b>Water</b>                 | <b>Wastewater</b>            | <b>Total</b>           |
| Balance first of year   | \$ -                         | \$ -                         | \$ -                   |
| Add debits during year  | \$ -                         | \$ -                         | \$ -                   |
| Deduct credits during year  | \$ -                         | \$ -                         | \$ -                   |
| Balance end of year   | \$ -                         | \$ -                         | \$ -                   |

**DEER CREEK RV GOLF & COUNTRY CLUB, INC.**

**December 31, 2020**

\*\* Completion of schedule required only if AFUDC was charged during year \*\*

**SCHEDULE "A"**

| <b>Schedule Of Cost Of Capital Used For AFUDC Calculation</b>   |                                  |  |  |  |
|---|----------------------------------|--|--|--|
| Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission |                                  |  |  |  |
| <b>Class of Capital<br/>(a)</b>   | <b>Dollar<br/>Amount<br/>(b)</b> | <b>Percentage<br/>of<br/>Capital<br/>(c)</b> | <b>Actual<br/>Cost<br/>Rates<br/>(d)</b> | <b>Weighted<br/>Cost<br/>[ c x d ]<br/>(e)</b> |
| Common Equity   | \$ -                             | #DIV/0!                                      | 0.00%                                    | #DIV/0!  |
| Preferred Stock   | \$ -                             | #DIV/0!                                      | 0.00%                                    | #DIV/0!  |
| Long Term Debt  | \$ -                             | #DIV/0!                                      | 0.00%                                    | #DIV/0!  |
| Customer Deposits   | \$ -                             | #DIV/0!                                      | 0.00%                                    | #DIV/0!  |
| Tax Credits - Zero Cost   | \$ -                             | #DIV/0!                                      | 0.00%                                    | #DIV/0!  |
| Tax Credits - Weighted Cost   | \$ -                             | #DIV/0!                                      | 0.00%                                    | #DIV/0!  |
| Deferred Income Taxes   | \$ -                             | #DIV/0!                                      | 0.00%                                    | #DIV/0!  |
| Other (Explain)   | \$ _____                         | <u>#DIV/0!</u>                               | 0.00%                                    | <u>#DIV/0!</u>                                 |
| <b>Total</b>  | \$ -                             | #DIV/0!                                      |  | #DIV/0!  |
| <b>APPROVED AFUDC RATE</b>  |                                  |  |  |  |
| Current Commission approved AFUDC rate:   |                                  |  | 0.00%                                    |  |
| Commission Order approving AFUDC rate:  |                                  |  |  | _____  |

**DEER CREEK RV GOLF & COUNTRY CLUB, INC.**

**December 31, 2020**

\*\* Completion of schedule required only if AFUDC was charged during year \*\*

**SCHEDULE "B"**

***Schedule Of Capital Structure Adjustments***

| <i>Class of Capital</i> | <i>Per Book Balance</i> | <i>Non-utility Adjustments</i> | <i>Non-juris. Adjustments</i> | <i>Other (1) Adjustments</i> | <i>Capital Structure Used for AFUDC Calculation</i> |
|-------------------------|-------------------------|--------------------------------|-------------------------------|------------------------------|---|
| <i>(a)</i>              | <i>(b)</i>              | <i>(c)</i>                     | <i>(d)</i>                    | <i>(e)</i>                   | <i>(f)</i>  |
| Common Equity           | \$ -                    | \$ -                           | \$ -                          | \$ -                         | \$ -  |
| Preferred Stock         | \$ -                    | \$ -                           | \$ -                          | \$ -                         | \$ -  |
| Long Term Debt          | \$ -                    | \$ -                           | \$ -                          | \$ -                         | \$ -  |
| Customer Deposits       | \$ -                    | \$ -                           | \$ -                          | \$ -                         | \$ -  |
| Tax Credits-Zero Cost   | \$ -                    | \$ -                           | \$ -                          | \$ -                         | \$ -  |
| Tax Credits-Weighted    | \$ -                    | \$ -                           | \$ -                          | \$ -                         | \$ -  |
| Cost of Capital         | \$ -                    | \$ -                           | \$ -                          | \$ -                         | \$ -  |
| Deferred Income Taxes   | \$ -                    | \$ -                           | \$ -                          | \$ -                         | \$ -  |
| Other (Explain)         | \$ -                    | \$ -                           | \$ -                          | \$ -                         | \$ -  |
| <b>Total</b>            | <b>\$ -</b>             | <b>\$ -</b>                    | <b>\$ -</b>                   | <b>\$ -</b>                  | <b>\$ -</b>   |

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

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**WATER  
OPERATING  
SECTION**



**DEER CREEK RV GOLF & COUNTRY CLUB, INC.**  
**WATER UTILITY PLANT IS SERVICE**  
**December 31, 2020**

| Acct.<br>No. | Account Name                           | Previous<br>Year | Additions       | Retirement  | Current<br>Year  |
|--------------|--|------------------|-----------------|-------------|------------------|
| (a)          | (b)                                    | (c)              | (d)             | (e)         | (f)              |
| 301          | Organization                           | \$ 21,378        | \$ -            | \$ -        | \$ 21,378        |
| 302          | Franchises                             | \$ -             | \$ -            | \$ -        | \$ -             |
| 303          | Land and Land Rights                   | \$ -             | \$ -            | \$ -        | \$ -             |
| 304          | Structures and Improvements            | \$ -             | \$ -            | \$ -        | \$ -             |
| 305          | Collecting and Impounding Reservoirs   | \$ -             | \$ -            | \$ -        | \$ -             |
| 306          | Lake, River and Other Intakes          | \$ -             | \$ -            | \$ -        | \$ -             |
| 307          | Wells and Springs                      | \$ -             | \$ -            | \$ -        | \$ -             |
| 308          | Infiltration Galleries and Tunnels     | \$ -             | \$ -            | \$ -        | \$ -             |
| 309          | Supply Mains                           | \$ -             | \$ -            | \$ -        | \$ -             |
| 310          | Power Generation Equipment             | \$ -             | \$ -            | \$ -        | \$ -             |
| 311          | Pumping Equipment                      | \$ -             | \$ -            | \$ -        | \$ -             |
| 320          | Water Treatment Equipment              | \$ -             | \$ -            | \$ -        | \$ -             |
| 330          | Distribution Reservoirs and Standpipes | \$ -             | \$ -            | \$ -        | \$ -             |
| 331          | Transmission and Distribution Lines    | \$ -             | \$ -            | \$ -        | \$ -             |
| 333          | Services                               | \$ -             | \$ -            | \$ -        | \$ -             |
| 334          | Meters and Meter Installations         | \$ 1,090         | \$ -            | \$ -        | \$ 1,090         |
| 335          | Hydrants                               | \$ -             | \$ -            | \$ -        | \$ -             |
| 336          | Backflow Prevention Devices            | \$ 1,700         | \$ -            | \$ -        | \$ 1,700         |
| 339          | Other Plant and Misc. Equipment        | \$ -             | \$ -            | \$ -        | \$ -             |
| 340          | Office Furniture and Equipment         | \$ 1,113         | \$ -            | \$ -        | \$ 1,113         |
| 341          | Transportation Equipment               | \$ -             | \$ -            | \$ -        | \$ -             |
| 342          | Stores Equipment                       | \$ -             | \$ -            | \$ -        | \$ -             |
| 343          | Tools, Shop and Garage Equipment       | \$ 20,973        | \$ 1,962        | \$ -        | \$ 22,935        |
| 344          | Laboratory Equipment                   | \$ -             | \$ -            | \$ -        | \$ -             |
| 345          | Power Operated Equipment               | \$ -             | \$ -            | \$ -        | \$ -             |
| 346          | Communication Equipment                | \$ -             | \$ -            | \$ -        | \$ -             |
| 347          | Miscellaneous Equipment                | \$ -             | \$ -            | \$ -        | \$ -             |
| 348          | Other Tangible Plant                   | \$ -             | \$ -            | \$ -        | \$ -             |
|              | <b>Total Water Plant</b>               | <b>\$ 46,253</b> | <b>\$ 1,962</b> | <b>\$ -</b> | <b>\$ 48,215</b> |

**DEER CREEK RV GOLF & COUNTRY CLUB, INC.**  
**ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**  
**December 31, 2020**

| Acct. No. | Account                                | Average       |                 | Depr. Rate | Acc. Dep. Balance Beg of Year | Debits        | Credits         | Acc. Dep. Balance End of Year |
|-----------|--|---------------|-----------------|------------|-------------------------------|---------------|-----------------|-------------------------------|
|           |  | Service Years | Salvage Percent |            |                               |               |                 |                               |
| (a)       | (b)                                    | (c)           | (d)             | (e)        | (f)                           | (g)           | (h)             | (i)                           |
| 301       | Organization                           | 40            |                 | 2.50%      | \$ 1,336                      | \$ -          | \$ 534          | \$ 1,871                      |
| 302       | Franchises                             | 40            |                 | 2.50%      | \$ -                          | \$ -          | \$ -            | \$ -                          |
| 304       | Structures and Improvements            | 27            |                 | 3.70%      | \$ -                          | \$ -          | \$ -            | \$ -                          |
| 305       | Collecting and Impounding Reservoirs   | 40            |                 | 2.50%      | \$ -                          | \$ -          | \$ -            | \$ -                          |
| 306       | Lake, River and Other Intakes          | 40            |                 | 2.50%      | \$ -                          | \$ -          | \$ -            | \$ -                          |
| 307       | Wells and Springs                      | 27            |                 | 3.70%      | \$ -                          | \$ -          | \$ -            | \$ -                          |
| 308       | Infiltration Galleries and Tunnels     | 40            |                 | 2.50%      | \$ -                          | \$ -          | \$ -            | \$ -                          |
| 309       | Supply Mains                           | 32            |                 | 3.13%      | \$ -                          | \$ -          | \$ -            | \$ -                          |
| 310       | Power Generation Equipment             | 17            |                 | 5.88%      | \$ -                          | \$ -          | \$ -            | \$ -                          |
| 311       | Pumping Equipment                      | 17            |                 | 5.88%      | \$ -                          | \$ -          | \$ -            | \$ -                          |
| 320       | Water Treatment Equipment              | 17            |                 | 5.88%      | \$ -                          | \$ -          | \$ -            | \$ -                          |
| 330       | Distribution Reservoirs and Standpipes | 33            |                 | 3.03%      | \$ -                          | \$ -          | \$ -            | \$ -                          |
| 331       | Transmission and Distribution Lines    | 38            |                 | 2.63%      | \$ -                          | \$ -          | \$ -            | \$ -                          |
| 333       | Services                               | 35            |                 | 2.86%      | \$ -                          | \$ -          | \$ -            | \$ -                          |
| 334       | Meters and Meter Installations         | 17            |                 | 5.88%      | \$ 96                         | \$ -          | \$ 64           | \$ 160                        |
| 335       | Hydrants                               | 40            |                 | 2.50%      | \$ -                          | \$ -          | \$ -            | \$ -                          |
| 336       | Backflow Prevention Devices            | 10            |                 | 10.00%     | \$ 50                         | \$ -          | \$ 100          | \$ 150                        |
| 339       | Other Plant and Misc. Equipment        | 20            |                 | 5.00%      | \$ -                          | \$ -          | \$ -            | \$ -                          |
| 340       | Office Furniture and Equipment         | 15            |                 | 6.67%      | \$ 223                        | \$ (37)       | \$ 74           | \$ 260                        |
| 341       | Transportation Equipment               | 6             |                 | 16.67%     | \$ -                          | \$ -          | \$ -            | \$ -                          |
| 342       | Stores Equipment                       | 18            |                 | 5.56%      | \$ -                          | \$ -          | \$ -            | \$ -                          |
| 343       | Tools, Shop and Garage Equipment       | 15            |                 | 6.67%      | \$ 2,067                      | \$ 30         | \$ 1,464        | \$ 3,561                      |
| 344       | Laboratory Equipment                   | 15            |                 | 6.67%      | \$ -                          | \$ -          | \$ -            | \$ -                          |
| 345       | Power Operated Equipment               | 10            |                 | 10.00%     | \$ -                          | \$ -          | \$ -            | \$ -                          |
| 346       | Communication Equipment                | 10            |                 | 10.00%     | \$ -                          | \$ -          | \$ -            | \$ -                          |
| 347       | Miscellaneous Equipment                | 15            |                 | 6.67%      | \$ -                          | \$ -          | \$ -            | \$ -                          |
| 348       | Other Tangible Plant                   | 10            |                 | 10.00%     | \$ -                          | \$ -          | \$ -            | \$ -                          |
|           | <b>Total Accumulated Depreciation</b>  |               |                 |            | <b>\$ 3,772</b>               | <b>\$ (7)</b> | <b>\$ 2,236</b> | <b>\$ 6,001</b>               |

Adjustment to Order No. PSC-2020-0118-PAA-WS

**DEER CREEK RV GOLF & COUNTRY CLUB, INC.**  
**WATER OPERATION AND MAINTENANCE EXPENSE**  
**December 31, 2020**

| <b>Acct.</b>   | <b>Account Name</b>  | <b>Amount</b>     |                                   |                    |                  |
|--|--|-------------------|-----------------------------------|--------------------|------------------|
| 601  | Salaries and Wages - Employees                             | \$ 52,387         |                                   |                    |                  |
| 603  | Salaries and Wages - Officers, Directors, and Stockholders | \$ -              |                                   |                    |                  |
| 604  | Employee Pensions and Benefits                             | \$ -              |                                   |                    |                  |
| 610  | Purchased Water  | \$ 140,340        |                                   |                    |                  |
| 615  | Purchased Power  | \$ -              |                                   |                    |                  |
| 616  | Fuel for Power Production                                  | \$ -              |                                   |                    |                  |
| 618  | Chemicals  | \$ -              |                                   |                    |                  |
| 620  | Materials and Supplies                                     | \$ 948            |                                   |                    |                  |
| 630  | Contractual Services-Billing                               | \$ 600            |                                   |                    |                  |
| 631  | Contractual Services-Professional                          | \$ 7,496          |                                   |                    |                  |
| 635  | Contractual Services-Testing                               | \$ 2,200          |                                   |                    |                  |
| 636  | Contractual Services-Other                                 | \$ 9,564          |                                   |                    |                  |
| 640  | Rents  | \$ 3,600          |                                   |                    |                  |
| 650  | Transportation Expense                                     | \$ 355            |                                   |                    |                  |
| 655  | Insurance Expense  | \$ -              |                                   |                    |                  |
| 665  | Regulatory Commission Expenses (Rate Case Expense)         | \$ 1,248          |                                   |                    |                  |
| 670  | Bad Debt Expense   | \$ 476            |                                   |                    |                  |
| 675  | Miscellaneous Expenses                                     | \$ 4,758          |                                   |                    |                  |
| <b>Total Water Operation And Maintenance Expense (Must tie to F-3)</b> |  | <b>\$ 223,970</b> |                                   |                    |                  |
| <b>WATER CUSTOMERS</b>   |  |                   |                                   |                    |                  |
| <b>Meter Size</b>  | <b>Type of Meter**</b>                                     | <b>ERC Factor</b> | <b>Number of Active Customers</b> |                    | <b>Total ERC</b> |
|  |  |                   | <b>Start of Year</b>              | <b>End of Year</b> |                  |
| <b>Residential Service</b>   |  |                   |                                   |                    |                  |
| 5/8"   | D  | 1.0               | 761                               | 754                | 754              |
| 3/4"   | D  | 1.5               | 0                                 | 0                  | 0                |
| 1"   | D  | 2.5               | 0                                 | 0                  | 0                |
| 1 1/2"   | D,T  | 5.0               | 0                                 | 0                  | 0                |
| <b>General Service</b>   |  |                   |                                   |                    |                  |
| 5/8"   | D  | 1.0               | 39                                | 39                 | 39               |
| 3/4"   | D  | 1.5               | 0                                 | 0                  | 0                |
| 1"   | D  | 2.5               | 0                                 | 0                  | 0                |
| 1 1/2"   | D,T  | 5.0               | 1                                 | 1                  | 5                |
| 2"   | D,C,T  | 8.0               | 0                                 | 0                  | 0                |
| 3"   | D  | 15.0              | 1                                 | 1                  | 15               |
| 3"   | C  | 16.0              | 0                                 | 0                  | 0                |
| 3"   | T  | 17.5              | 0                                 | 0                  | 0                |
| Unmetered Customers  |  |                   | 0                                 | 0                  | 0                |
| Other (Specify)  |  |                   | 0                                 | 0                  | 0                |
| <b>Total</b>   |  |                   | <b>802</b>                        | <b>795</b>         | <b>813</b>       |
| ** D = Displacement<br>C = Compound<br>T = Turbine                     |  |                   |                                   |                    |                  |

**DEER CREEK RV GOLF & COUNTRY CLUB, INC.**  
**PUMPING AND PURCHASED WATER STATISTICS**  
**December 31, 2020**

| <i>Period (k/gallons)</i> | <i>Water Purchased For Resale</i> | <i>Finished Water From Wells</i> | <i>Recorded Losses Line Flushing</i> | <i>Total Water Pumped And Purchased</i> | <i>Water Sold To Customers</i> |
|---------------------------|-----------------------------------|----------------------------------|--------------------------------------|---|--------------------------------|
| January                   | 2,516                             | 0                                | 0                                    | 2,516                                   | 1,735                          |
| February                  | 2,469                             | 0                                | 0                                    | 2,469                                   | 1,832                          |
| March                     | 2,251                             | 0                                | 25                                   | 2,226                                   | 2,007                          |
| April                     | 2,066                             | 0                                | 0                                    | 2,066                                   | 1,507                          |
| May                       | 1,725                             | 0                                | 0                                    | 1,725                                   | 1,459                          |
| June                      | 1,464                             | 0                                | 25                                   | 1,439                                   | 1,070                          |
| July                      | 1,454                             | 0                                | 0                                    | 1,454                                   | 1,122                          |
| August                    | 1,362                             | 0                                | 0                                    | 1,362                                   | 1,038                          |
| September                 | 1,574                             | 0                                | 25                                   | 1,549                                   | 992                            |
| October                   | 1,645                             | 0                                | 0                                    | 1,645                                   | 1,309                          |
| November                  | 1,900                             | 0                                | 0                                    | 1,900                                   | 1,255                          |
| December                  | <u>1,880</u>                      | <u>0</u>                         | <u>25</u>                            | <u>1,855</u>                            | <u>1,430</u>                   |
| <b>Total for Year</b>     | <b>22,306</b>                     | <b>0</b>                         | <b>100</b>                           | <b>22,206</b>                           | <b>16,757</b>                  |

If water is purchased for resale, indicate the following:

Vendor                    **Polk County Utilities**  
Point of delivery    **Highway 27 & Deercreek Blvd.**

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

**MAINS (FEET)**

| <i>Kind of Pipe<br/>(PVC, Cast Iron,<br/>Coated Steel, etc.)</i> | <i>Diameter<br/>of<br/>Pipe</i> | <i>First of<br/>Year</i> | <i>Added</i> | <i>Removed<br/>or<br/>Abandoned</i> | <i>End<br/>of<br/>Year</i> |
|--|---------------------------------|--------------------------|--------------|-------------------------------------|----------------------------|
| PVC  | 4"                              | 5430                     |              |                                     | 5430                       |
| PVC  | 6"                              | 10810                    |              |                                     | 10810                      |
| PVC  | 8"                              | 10247                    |              |                                     | 10247                      |
| PVC  | 10"                             | 580                      |              |                                     | 580                        |

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Above values are estimates based on reviewing existing construction documents.

**DEER CREEK RV GOLF & COUNTRY CLUB, INC.**  
**WATER SYSTEM**  
**December 31, 2020**

| <b>WELLS AND WELL PUMPS</b>              |     |     |     |     |
|--|-----|-----|-----|-----|
| (a)                                      | (b) | (c) | (d) | (e) |
| Year Constructed                         |     |     |     |     |
| Types of Well Construction and Casing    |     |     |     |     |
| Depth of Wells                           |     |     |     |     |
| Diameters of Wells                       |     |     |     |     |
| Pump - GPM                               |     |     |     |     |
| Motor - HP                               |     |     |     |     |
| Motor Type *                             |     |     |     |     |
| Yields of Wells in GPD                   |     |     |     |     |
| Auxiliary Power                          |     |     |     |     |
| * Submersible, centrifugal, etc.         |     |     |     |     |
| <b>RESERVOIRS</b>                        |     |     |     |     |
| (a)                                      | (b) | (c) | (d) | (e) |
| Description (steel, concrete)            |     |     |     |     |
| Capacity of Tank                         |     |     |     |     |
| Ground or Elevated                       |     |     |     |     |
| <b>HIGH SERVICE PUMPING</b>              |     |     |     |     |
| (a)                                      | (b) | (c) | (d) | (e) |
| <b>Motors</b>                            |     |     |     |     |
| Manufacturer                             |     |     |     |     |
| Type                                     |     |     |     |     |
| Rated Horsepower                         |     |     |     |     |
| <b>Pumps</b>                             |     |     |     |     |
| Manufacturer                             |     |     |     |     |
| Type                                     |     |     |     |     |
| Capacity in GPM                          |     |     |     |     |
| Average Number of Hours Operated per Day |     |     |     |     |
| Auxiliary Power                          |     |     |     |     |

**Not applicable - All water purchased from Polk County Utilities.**

**DEER CREEK RV GOLF & COUNTRY CLUB, INC.**  
**WATER SYSTEM**  
**December 31, 2020**

| <b>SOURCE OF SUPPLY</b>   |  |  |  |
|---|--|--|--|
| <b>List for each source of supply ( Ground, Surface, Purchased Water etc. )</b> |  |  |  |
| Permitted Gals. per day   |  |  |  |
| Type of Source  |  |  |  |
| <b>WATER TREATMENT FACILITIES</b>   |  |  |  |
| <b>List for each Water Treatment Facility:</b>                                  |  |  |  |
| Type  |  |  |  |
| Make  |  |  |  |
| Permitted Capacity (GPD)  |  |  |  |
| High service pumping<br>Gallons per minute                                      |  |  |  |
| Reverse Osmosis   |  |  |  |
| Lime Treatment<br>Unit Rating   |  |  |  |
| Filtration<br>Pressure Sq. Ft.<br>Gravity GPD/Sq.Ft.                            |  |  |  |
| Disinfection<br>Chlorinator<br>Ozone<br>Other                                   |  |  |  |
| Auxiliary Power   |  |  |  |
| <b>Not applicable - All water purchased from Polk County Utilities.</b>         |  |  |  |

**DEER CREEK RV GOLF & COUNTRY CLUB, INC.  
GENERAL WATER SYSTEM INFORMATION  
December 31, 2020**

| <b><i>Furnish the information below for each system. A separate page should be supplied where necessary.</i></b>   |                            |
|--|----------------------------|
| 1. Present ERC's * the system can efficiently serve.   | 800 est                    |
| 2. Maximum number of ERCs * which can be served.   | 780 est                    |
| 3. Present system connection capacity (in ERCs *) using existing lines.  | 780 est                    |
| 4. Future connection capacity (in ERCs *) upon service area buildout.  |                            |
| 5. Estimated annual increase in ERCs *.  |                            |
| 6. Is the utility required to have fire flow capacity?<br>If so, how much capacity is required?  | Yes<br>unknown             |
| 7. Attach a description of the fire fighting facilities.   | 21 hydrants                |
| 8. Describe any plans and estimated completion dates for any enlargements or improvements of the system.<br><br>_____<br><br>_____<br><br>_____  |                            |
| 9. When did the company last file a capacity analysis report with the DEP?   | Not required               |
| 10. If the present system does not meet the requirements of DEP rules, submit the following:<br>a. Attach a description of the plant upgrade necessary to meet the DEP rules.<br>b. Have these plans been approved by DEP?<br>c. When will construction begin?<br>d. Attach plans for funding the required upgrading.<br>e. Is this system under any Consent Order with DEP?   | -NA-<br>-NA-<br>-NA-<br>No |
| 11. Department of Environmental Protection ID #  | PWS# 6535676               |
| 12. Water Management District Consumptive Use Permit #   | Reseller                   |
| a. Is the system in compliance with the requirements of the CUP?<br>b. If not, what are the utility's plans to gain compliance?<br><br>_____<br><br>_____  | -NA-                       |
| <p>* An ERC is determined based on one of the following methods:</p> <p>a. If actual flow data are available from the preceding 12 months:<br/>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.</p> <p>b. If no historical flow data are available use:<br/>ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).</p> |                            |

**WASTEWATER  
OPERATING  
SECTION**



**DEER CREEK RV GOLF & COUNTRY CLUB, INC.**  
**WASTEWATER UTILITY PLANT IS SERVICE**  
**December 31, 2020**

| Acct.<br>No. | Account Name                     | Previous<br>Year | Additions   | Retirement  | Current<br>Year  |
|--------------|----------------------------------|------------------|-------------|-------------|------------------|
| (a)          | (b)                              | (c)              | (d)         | (e)         | (f)              |
| 351          | Organization                     | \$ 21,378        | \$ -        | \$ -        | \$ 21,378        |
| 352          | Franchises                       | \$ -             | \$ -        | \$ -        | \$ -             |
| 353          | Land and Land Rights             | \$ -             | \$ -        | \$ -        | \$ -             |
| 354          | Structures and Improvements      | \$ 13,800        | \$ -        | \$ -        | \$ 13,800        |
| 355          | Power Generation Equipment       | \$ -             | \$ -        | \$ -        | \$ -             |
| 360          | Collection Sewers - Force        | \$ -             | \$ -        | \$ -        | \$ -             |
| 361          | Collection Sewers - Gravity      | \$ -             | \$ -        | \$ -        | \$ -             |
| 362          | Special Collecting Structures    | \$ -             | \$ -        | \$ -        | \$ -             |
| 363          | Services to Customers            | \$ -             | \$ -        | \$ -        | \$ -             |
| 364          | Flow Measuring Devices           | \$ -             | \$ -        | \$ -        | \$ -             |
| 365          | Flow Measuring Installations     | \$ -             | \$ -        | \$ -        | \$ -             |
| 370          | Receiving Wells                  | \$ -             | \$ -        | \$ -        | \$ -             |
| 371          | Pumping Equipment                | \$ 59,658        | \$ -        | \$ -        | \$ 59,658        |
| 380          | Treatment and Disposal Equipment | \$ -             | \$ -        | \$ -        | \$ -             |
| 381          | Plant Sewers                     | \$ -             | \$ -        | \$ -        | \$ -             |
| 382          | Outfall Sewer Lines              | \$ -             | \$ -        | \$ -        | \$ -             |
| 389          | Other Plant and Misc. Equipment  | \$ -             | \$ -        | \$ -        | \$ -             |
| 390          | Office Furniture and Equipment   | \$ 1,113         | \$ -        | \$ -        | \$ 1,113         |
| 391          | Transportation Equipment         | \$ -             | \$ -        | \$ -        | \$ -             |
| 392          | Stores Equipment                 | \$ -             | \$ -        | \$ -        | \$ -             |
| 393          | Tools, Shop and Garage Equipment | \$ -             | \$ -        | \$ -        | \$ -             |
| 394          | Laboratory Equipment             | \$ -             | \$ -        | \$ -        | \$ -             |
| 395          | Power Operated Equipment         | \$ -             | \$ -        | \$ -        | \$ -             |
| 396          | Communication Equipment          | \$ -             | \$ -        | \$ -        | \$ -             |
| 397          | Miscellaneous Equipment          | \$ -             | \$ -        | \$ -        | \$ -             |
| 398          | Other Tangible Plant             | \$ -             | \$ -        | \$ -        | \$ -             |
|              | <b>Total Wastewater Plant</b>    | <b>\$ 95,948</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 95,948</b> |

**DEER CREEK RV GOLF & COUNTRY CLUB, INC.**  
**ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER**  
**December 31, 2020**

| Acct. No. | Account                               | Average       |                 | Depr. Rate | Acc. Dep. Balance |                | Debits          | Credits          | Acc. Dep. Balance End of Year |
|-----------|---------------------------------------|---------------|-----------------|------------|-------------------|----------------|-----------------|------------------|-------------------------------|
|           |                                       | Service Years | Salvage Percent |            | Beg of Year       | End of Year    |                 |                  |                               |
| (a)       | (b)                                   | (c)           | (d)             | (e)        | (f)               | (g)            | (h)             | (i)              |                               |
| 351       | Organization                          | 40            |                 | 2.50%      | \$ 1,336          | \$ -           | \$ 534          | \$ 1,871         |                               |
| 352       | Franchises                            | 40            |                 | 2.50%      | \$ -              | \$ -           | \$ -            | \$ -             |                               |
| 354       | Structures and Improvements           | 27            |                 | 3.70%      | \$ 767            | \$ -           | \$ 511          | \$ 1,278         |                               |
| 355       | Power Generation Equipment            | 17            |                 | 5.88%      | \$ -              | \$ -           | \$ -            | \$ -             |                               |
| 360       | Collection Sewers - Force             | 27            |                 | 3.70%      | \$ -              | \$ -           | \$ -            | \$ -             |                               |
| 361       | Collection Sewers - Gravity           | 40            |                 | 2.50%      | \$ -              | \$ -           | \$ -            | \$ -             |                               |
| 362       | Special Collecting Structures         | 37            |                 | 2.70%      | \$ -              | \$ -           | \$ -            | \$ -             |                               |
| 363       | Services to Customers                 | 35            |                 | 2.86%      | \$ -              | \$ -           | \$ -            | \$ -             |                               |
| 364       | Flow Measuring Devices                | 5             |                 | 20.00%     | \$ -              | \$ -           | \$ -            | \$ -             |                               |
| 365       | Flow Measuring Installations          | 35            |                 | 2.86%      | \$ -              | \$ -           | \$ -            | \$ -             |                               |
| 370       | Receiving Wells                       | 25            |                 | 4.00%      | \$ -              | \$ -           | \$ -            | \$ -             |                               |
| 371       | Pumping Equipment                     | 15            |                 | 6.67%      | \$ 9,943          | \$ -           | \$ 3,977        | \$ 13,920        |                               |
| 380       | Treatment and Disposal Equipment      | 15            |                 | 6.67%      | \$ -              | \$ -           | \$ -            | \$ -             |                               |
| 381       | Plant Sewers                          | 32            |                 | 3.13%      | \$ -              | \$ -           | \$ -            | \$ -             |                               |
| 382       | Outfall Sewer Lines                   | 30            |                 | 3.33%      | \$ -              | \$ -           | \$ -            | \$ -             |                               |
| 389       | Other Plant and Misc. Equipment       | 15            |                 | 6.67%      | \$ -              | \$ -           | \$ -            | \$ -             |                               |
| 390       | Office Furniture and Equipment        | 15            |                 | 6.67%      | \$ 228            | \$ (37)        | \$ 74           | \$ 265           |                               |
| 391       | Transportation Equipment              | 6             |                 | 16.67%     | \$ -              | \$ -           | \$ -            | \$ -             |                               |
| 392       | Stores Equipment                      | 18            |                 | 5.56%      | \$ -              | \$ -           | \$ -            | \$ -             |                               |
| 393       | Tools, Shop and Garage Equipment      | 15            |                 | 6.67%      | \$ -              | \$ -           | \$ -            | \$ -             |                               |
| 394       | Laboratory Equipment                  | 15            |                 | 6.67%      | \$ -              | \$ -           | \$ -            | \$ -             |                               |
| 395       | Power Operated Equipment              | 10            |                 | 10.00%     | \$ -              | \$ -           | \$ -            | \$ -             |                               |
| 396       | Communication Equipment               | 10            |                 | 10.00%     | \$ -              | \$ -           | \$ -            | \$ -             |                               |
| 397       | Miscellaneous Equipment               | 15            |                 | 6.67%      | \$ -              | \$ -           | \$ -            | \$ -             |                               |
| 398       | Other Tangible Plant                  | 10            |                 | 10.00%     | \$ -              | \$ -           | \$ -            | \$ -             |                               |
|           | <b>Total Accumulated Depreciation</b> |               |                 |            | <b>\$ 12,273</b>  | <b>\$ (37)</b> | <b>\$ 5,097</b> | <b>\$ 17,333</b> |                               |

Adjustment to Order No. PSC-2020-0118-PAA-WS

**DEER CREEK RV GOLF & COUNTRY CLUB, INC.**  
**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**  
**December 31, 2020**

| <b>Acct.</b>   | <b>Account Name</b>  | <b>Amount</b>     |
|--|--|-------------------|
| 701  | Salaries and Wages - Employees                             | \$ 31,344         |
| 703  | Salaries and Wages - Officers, Directors, and Stockholders | \$ -              |
| 704  | Employee Pensions and Benefits                             | \$ -              |
| 710  | Purchased Wastewater Treatment                             | \$ 179,232        |
| 711  | Sludge Removal Expense                                     | \$ -              |
| 715  | Purchased Power  | \$ 2,473          |
| 716  | Fuel for Power Production                                  | \$ -              |
| 718  | Chemicals  | \$ -              |
| 720  | Materials and Supplies                                     | \$ -              |
| 730  | Contractual Services-Billing                               | \$ 600            |
| 731  | Contractual Services-Professional                          | \$ 7,495          |
| 735  | Contractual Services-Testing                               | \$ 225            |
| 736  | Contractual Services-Other                                 | \$ 2,485          |
| 740  | Rents  | \$ 3,600          |
| 750  | Transportation Expense                                     | \$ 355            |
| 755  | Insurance Expense  | \$ -              |
| 765  | Regulatory Commission Expenses (Rate Case Expense)         | \$ 1,248          |
| 770  | Bad Debt Expense   | \$ 476            |
| 775  | Miscellaneous Expenses                                     | \$ 5,217          |
| <b>Total Water Operation And Maintenance Expense (Must tie to F-3)</b> |  | <b>\$ 234,751</b> |

**WASTEWATER CUSTOMERS**

| <b>Meter Size</b>          | <b>Type of Meter**</b> | <b>ERC Factor</b> | <b>Number of Active Customers</b> |                    | <b>Total ERC</b> |
|----------------------------|------------------------|-------------------|-----------------------------------|--------------------|------------------|
|                            |                        |                   | <b>Start of Year</b>              | <b>End of Year</b> |                  |
| <b>Residential Service</b> |                        |                   |                                   |                    |                  |
| 5/8"                       | D                      | 1.0               | 761                               | 754                | 754              |
| 3/4"                       | D                      | 1.5               | 0                                 | 0                  | 0                |
| 1"                         | D                      | 2.5               | 0                                 | 0                  | 0                |
| 1 1/2"                     | D,T                    | 5.0               | 0                                 | 0                  | 0                |
| <b>General Service</b>     |                        |                   |                                   |                    |                  |
| 5/8"                       | D                      | 1.0               | 39                                | 39                 | 39               |
| 3/4"                       | D                      | 1.5               | 0                                 | 0                  | 0                |
| 1"                         | D                      | 2.5               | 0                                 | 0                  | 0                |
| 1 1/2"                     | D,T                    | 5.0               | 1                                 | 1                  | 5                |
| 2"                         | D,C,T                  | 8.0               | 0                                 | 0                  | 0                |
| 3"                         | D                      | 15.0              | 1                                 | 1                  | 15               |
| 3"                         | C                      | 16.0              | 0                                 | 0                  | 0                |
| 3"                         | T                      | 17.5              | 0                                 | 0                  | 0                |
| Unmetered Customers        |                        |                   | 0                                 | 0                  | 0                |
| Other (Specify)            |                        |                   | <u>0</u>                          | <u>0</u>           | <u>0</u>         |
| <b>** D = Displacement</b> |                        |                   | <b>802</b>                        | <b>795</b>         | <b>813</b>       |
| <b>C = Compound</b>        |                        |                   |                                   |                    |                  |
| <b>T = Turbine</b>         |                        |                   |                                   |                    |                  |

**DEER CREEK RV GOLF & COUNTRY CLUB, INC.**  
**WASTEWATER SYSTEM**  
**December 31, 2020**

| <b>PUMPING EQUIPMENT</b>   |                     |        |                     |             |       |
|--|---------------------|--------|---------------------|-------------|-------|
| Lift Station Number<br>Make/Type and nameplate data on pump<br>_____<br>_____<br>Year installed<br>Rated capacity<br>Size<br>Power:<br>Electric<br>Mechanical<br>Nameplate data of motor   | Master L/S - Pump 1 |        | Master L/S - Pump 2 |             |       |
|  | Peabody Barnes      |        | Homa                |             |       |
|  | SEH3004             |        | AMX644-300/30 F/C   |             |       |
|  | 1986                |        | Apr-16              |             |       |
|  | 390 GPM @ 103TDH    |        | 450GPM @ 103 TDH    |             |       |
|  | 30HP                |        | 30HP                |             |       |
|  | Electric            |        | Electric            |             |       |
|  |                     |        |                     |             |       |
|  |                     |        |                     |             |       |
|  |                     |        |                     |             |       |
| <b>SERVICE CONNECTIONS</b>   |                     |        |                     |             |       |
| Size (inches)<br>Type (PVC, VCP, etc.)<br>Average length<br>Number of active service connections<br>Beginning of year<br>Added during year<br>Retired during year<br>End of year<br>Give full particulars concerning<br>inactive connections | Single              | Double | Triple              | Quad        | Total |
|  | PVC                 | PVC    | PVC                 | PVC         |       |
|  |                     |        |                     |             |       |
|  | 190                 | 480    | 21                  | 4           | 695   |
|  |                     |        |                     |             |       |
|  | 190                 | 480    | 21                  | 4           | 695   |
|  |                     |        |                     |             |       |
|  |                     |        |                     |             |       |
|  |                     |        |                     |             |       |
|  |                     |        |                     |             |       |
| <b>COLLECTING AND FORCE MAINS</b>  |                     |        |                     |             |       |
| Size (inches)<br>Type of main<br>Length of main (feet)<br>Beginning of year<br>Added during year<br>Retired during year<br>End of year   | Collecting Mains    |        |                     | Force Mains |       |
|  | 8"                  | 10"    |                     |             |       |
|  | PVC                 | PVC    |                     |             |       |
|  | 15841               | 6011   |                     |             |       |
|  |                     |        |                     |             |       |
|  |                     |        |                     |             |       |
|  |                     |        |                     |             |       |
|  |                     |        |                     |             |       |
|  |                     |        |                     |             |       |
|  |                     |        |                     |             |       |
| <b>MANHOLES</b>  |                     |        |                     |             |       |
| Size (inches)<br>Type of Manhole<br>Number of Manholes:<br>Beginning of year<br>Added during year<br>Retired during year<br>End of Year  | concrete            |        |                     |             |       |
|  |                     |        |                     |             |       |
|  | 110                 |        |                     |             |       |
|  |                     |        |                     |             |       |
|  |                     |        |                     |             |       |
|  | 110                 |        |                     |             |       |
|  |                     |        |                     |             |       |

Above values are estimates based on reviewing existing construction documents.

**DEER CREEK RV GOLF & COUNTRY CLUB, INC.**  
**WASTEWATER SYSTEM**  
**December 31, 2020**

| <b>TREATMENT PLANT</b>           |  |  |  |
|----------------------------------|--|--|--|
| Manufacturer                     |  |  |  |
| Make/Type                        |  |  |  |
| Steel or Concrete                |  |  |  |
| Total Permitted Capacity         |  |  |  |
| Average Daily Flow               |  |  |  |
| Method of Effluent Disposal      |  |  |  |
| Permitted Capacity of Disposal   |  |  |  |
| Total Gallons of W/Water Treated |  |  |  |

| <b>MASTER LIFT STATION PUMPS</b> |  |  |  |  |  |  |
|----------------------------------|--|--|--|--|--|--|
| Manufacturer                     |  |  |  |  |  |  |
| Capacity (gpm's)                 |  |  |  |  |  |  |
| Motor                            |  |  |  |  |  |  |
| Manufacturer                     |  |  |  |  |  |  |
| Horsepower                       |  |  |  |  |  |  |
| Power (Electric/Mechanical)      |  |  |  |  |  |  |

| <b>PUMPING WASTEWATER STATISTICS</b> |                                       |                                     |                                      |
|--------------------------------------|---------------------------------------|-------------------------------------|--------------------------------------|
| Month                                | Gallons of Treated Wastewater (k/gal) | Effluent Reuse Gallons to Customers | Effluent Gallons Disposed of on Site |
| January                              | 2,516                                 |                                     |                                      |
| February                             | 2,469                                 |                                     |                                      |
| March                                | 2,251                                 |                                     |                                      |
| April                                | 2,066                                 |                                     |                                      |
| May                                  | 1,725                                 |                                     |                                      |
| June                                 | 1,464                                 |                                     |                                      |
| July                                 | 1,454                                 |                                     |                                      |
| August                               | 1,362                                 |                                     |                                      |
| September                            | 1,574                                 |                                     |                                      |
| October                              | 1,645                                 |                                     |                                      |
| November                             | 1,900                                 |                                     |                                      |
| December                             | 1,880                                 |                                     |                                      |
| <b>Total for Year</b>                | <b>22,306</b>                         |                                     |                                      |

If wastewater treatment is purchased, indicate the vendor **Polk County Utilities**

**DEER CREEK RV GOLF & COUNTRY CLUB, INC.**  
**GENERAL WASTEWATER SYSTEM INFORMATION**  
**December 31, 2020**

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

- |   |         |
|---|---------|
| 1. Present number of ERC's * now being serve.                           | 800 est |
| 2. Maximum number of ERCs * which can be served.                        | 780 est |
| 3. Present system connection capacity (in ERCs *) using existing lines. | 780 est |
| 4. Future connection capacity (in ERCs *) upon service area buildout.   |         |
| 5. Estimated annual increase in ERCs *.                                 |         |

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
 none  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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.  
 not applicable  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

8. If the utility does not engage in reuse, has a reuse feasibility study been completed?  
 Yes \_\_\_\_\_ No X If so, when? \_\_\_\_\_

9. Has the utility been required by the DEP or water management district to implement reuse?  
 Yes \_\_\_\_\_ No X If so, what are the utility's plans to comply with this requirement?  
 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? \_\_\_\_\_

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? \_\_\_\_\_

\* 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:  
 $ERC = (Total\ SFR\ gallons\ sold\ (omit\ 000/365\ days/350\ gallons\ per\ day).$

**DEER CREEK RV GOLF & COUNTRY CLUB, INC.**  
**GENERAL WATER SYSTEM INFORMATION**  
 December 31, 2020

## 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.<br><input checked="" type="checkbox"/> | 2.<br><input checked="" type="checkbox"/> | 3.<br><input checked="" type="checkbox"/> | 4.<br><input checked="" type="checkbox"/> | <br>_____<br>(signature of chief executive officer of the utility) |
|---|---|---|---|--|

Date: \_\_\_\_\_

|                                |                                |                                |                                |  |
|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--|
| 1.<br><input type="checkbox"/> | 2.<br><input type="checkbox"/> | 3.<br><input type="checkbox"/> | 4.<br><input type="checkbox"/> | _____<br>(signature of chief financial officer of the utility) |
|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--|

Date: \_\_\_\_\_

**Notice:** 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.

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 Revenues to  
Regulatory Assessment Fee Return  
Water & Wastewater Operations**

**Class C**

**Company: Deer Creek Golf RV & Country Club, Inc.**

**For the Year Ended: December 31, 2020**

| (a)   | (b)                               | (c)                                 | (d)                  |
|---|-----------------------------------|-------------------------------------|----------------------|
| Accounts  | Gross Water Revenues per Sch. F-3 | Gross Water Revenues per RAF Return | Difference (b) - (c) |
| Gross Revenue   |                                   |                                     |                      |
| Residential   | \$ 157,052                        | \$ 157,052                          | \$ -                 |
| Commercial  | \$ 46,252                         | \$ 46,252                           | \$ -                 |
| Industrial  | \$ -                              | \$ -                                | \$ -                 |
| Multiple Family   | \$ -                              | \$ -                                | \$ -                 |
| Guaranteed Revenues   | \$ -                              | \$ -                                | \$ -                 |
| Other   | <u>\$ 2,437</u>                   | <u>\$ 2,437</u>                     | <u>\$ -</u>          |
| Total Water Operating Revenue                                     | \$ 205,741                        | \$ 205,741                          | \$ -                 |
| Less: Expense for Purchased Water from PSC Regulated Utility      | <u>\$ -</u>                       | <u>\$ -</u>                         | <u>\$ -</u>          |
| Net Water Operating Revenues                                      | <u>\$ 205,741</u>                 | <u>\$ 205,741</u>                   | <u>\$ -</u>          |
| Accounts  | Gross Sewer Revenues per Sch. F-3 | Gross Sewer Revenues per RAF Return | Difference (b) - (c) |
| Gross Revenue   |                                   |                                     |                      |
| Residential   | \$ 185,990                        | \$ 185,990                          | \$ -                 |
| Commercial  | \$ 30,434                         | \$ 30,434                           | \$ -                 |
| Industrial  | \$ -                              | \$ -                                | \$ -                 |
| Multiple Family   | \$ -                              | \$ -                                | \$ -                 |
| Guaranteed Revenues   | \$ -                              | \$ -                                | \$ -                 |
| Other   | <u>\$ -</u>                       | <u>\$ -</u>                         | <u>\$ -</u>          |
| Total Wastewater Operating Revenue                                | \$ 216,424                        | \$ 216,424                          | \$ -                 |
| Less: Expense for Purchased Wastewater from PSC Regulated Utility | <u>\$ -</u>                       | <u>\$ -</u>                         | <u>\$ -</u>          |
| Net Wastewater Operating Revenues                                 | <u>\$ 216,424</u>                 | <u>\$ 216,424</u>                   | <u>\$ -</u>          |
| Explanations:   |                                   |                                     |                      |

**Instructions:**

For current year, reconcile the gross water & wastewater revenues reported on Schedule F-3 with the gross water & wastewater revenues reported on the company's regulatory assessment fee returns.

Explain any differences reported in column (d)