

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

WS973-23-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, 2023

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

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)

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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
	Polk
_____ Sunshine One Call of Fla. Member #	_____ 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	\$44,690
_____	_____	_____
-same as above-	-same as above-	Utility Salary
_____ 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
Stanley Staude	President	same	\$0
Mike Terpak	Secretary	same	\$0
Judyann Hunt	Treasurer	same	\$0
Mary Williams	Director	same	\$0
James Lee	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, 2023

Account Name	Water	Wastewater	Other	Company
Gross Revenue:				
Residential	\$ 201,397	\$ 199,543	\$ -	\$ 400,940
Commercial	\$ 43,281	\$ 37,327	\$ -	\$ 80,608
Industrial	\$ -	\$ -	\$ -	\$ -
Multiple Family	\$ -	\$ -	\$ -	\$ -
Polk County FF	\$ 24,476	\$ -	\$ -	\$ 24,476
Other (Miscellaneous)	\$ 3,604	\$ -	\$ -	\$ 3,604
Total Gross Revenue	\$ 272,759	\$ 236,870	\$ -	\$ 509,629
Operation Expense	\$ 251,206	\$ 266,569	\$ -	\$ 517,775
Depreciation Expense	\$ 3,521	\$ 5,097	\$ -	\$ 8,618
CIAC Amortization Expense	\$ -	\$ -	\$ -	\$ -
Taxes Other Than Income	\$ 15,356	\$ 12,986	\$ -	\$ 28,342
Income Taxes	\$ -	\$ -	\$ -	\$ -
Total Operating Expense	\$ 270,083	\$ 284,652	\$ -	\$ 554,735
Net Operating Income (Loss)	\$ 2,676	\$ (47,782)	\$ -	\$ (45,106)
Other Income:				
Nonutility Income	\$ 56	\$ -	\$ -	\$ 56
	\$ -	\$ -	\$ -	\$ -
Other Deductions:				
Misc. Nonutility Expense	\$ -	\$ -	\$ -	\$ -
Expenses	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ 364	\$ -	\$ -	\$ 364
	\$ -	\$ -	\$ -	\$ -
Total Other Net Income (Loss)	\$ (308)	\$ -	\$ -	\$ (308)
Net Income (Loss)	\$ 2,368	\$ (47,782)	\$ -	\$ (45,414)
Must tie to amount on page indicated.				

DEER CREEK RV GOLF & COUNTRY CLUB, INC.
COMPARATIVE BALANCE SHEET
December 31, 2023

Acct#	Account Name	Year End	
		Current	Previous
Assets and Other Debits			
101	Utility Plant in Service	F-5 \$ 186,480	\$ 158,070
105	Construction Work in Process	F-5 \$ -	\$ -
108	Accumulated Depreciation and Amortization	F-5 \$ 47,783	\$ 39,165
	Net Utility Plant	\$ 138,696	\$ 118,905
121	Inventory - Meters	\$ 672	\$ -
131	Cash	\$ 126,076	\$ 43,763
141	Customer Accounts Receivable	\$ 28,737	\$ 23,852
173	Accrued Revenues	\$ 45,115	\$ 39,324
174	Inter Comp. Receivable(Payable)	\$ -	\$ -
186	Misc. Deferred Assets (Net)	\$ 18,991	\$ 14,447
		\$ -	\$ -
	Total Assets and Other Debits	\$ 358,287	\$ 240,290
Must tie to amount on page indicated.			
Liabilities and Capital Equity			
201	Common Stock Issued	F-6 \$ -	\$ -
204	Preferred Stock Issued	F-6 \$ -	\$ -
211	Other Paid in Capital	\$ 152,628	\$ 152,628
215	Retained Earnings	F-6 \$ (838,740)	\$ (793,326)
218	Proprietary Capital (Proprietary & Patnership)	F-6 \$ -	\$ -
	Total Capital	\$ (686,112)	\$ (640,698)
223	Advances from Associated Companies	\$ 817,111	\$ 684,167
224	Long Term Debt	F-6 \$ -	\$ -
231	Accounts Payable	\$ 107,902	\$ 66,340
232	Notes Payable	\$ -	\$ -
233	Accounts Payable - Associated Company	\$ 65,439	\$ 65,439
235	Customer Deposits	\$ 14,364	\$ 19,152
236	Accrued Taxes	\$ -	\$ -
241	Misc. Current Liability	\$ 6,562	\$ 6,600
242	Accrued Expenses	\$ 2,813	\$ 9,081
253	Other Deferred Credits	\$ 30,209	\$ 30,209
271	Contributions in Aid of Construction	\$ -	\$ -
272	Accumulated Amortization of CIAC	F-8 \$ -	\$ -
	Total Liabilities and Capital	\$ 358,287	\$ 240,290
Must tie to amount on page indicated.			

DEER CREEK RV GOLF & COUNTRY CLUB, INC.
UTILITY PLANT IN SERVICE & ACCUMULATED DEPRECIATION
December 31, 2023

Gross Utility Plant					
Plant Accounts: (101 - 107) inclusive		Water	Wastewater	Other Plant	Total
Utility Plant in Service	W-1 S-1	\$ 90,531	\$ 95,948	\$ -	\$ 186,480
Construction Work in Progress		\$ -	\$ -	\$ -	\$ -
Other (Specify):		\$ -	\$ -	\$ -	\$ -
_____		\$ -	\$ -	\$ -	\$ -
_____		\$ -	\$ -	\$ -	\$ -
_____		\$ -	\$ -	\$ -	\$ -
Total Utility Plant		\$ 90,531	\$ 95,948	\$ -	\$ 186,480
<i>Must tie to amount on page indicated.</i>					
Accumulated Depreciation (A/D) and Amotization of Utility Plant					
Reserve Accounts: Account 108		Water	Wastewater	Other Plant	Total
Balance First of Year	W-2 S-2	\$ 11,638	\$ 27,527	\$ -	\$ 39,165
<u>Add Credits During Year:</u>					
Depreciation Accruals		\$ 3,521	\$ 5,097	\$ -	\$ 8,618
Salvage		\$ -	\$ -	\$ -	\$ -
Other Credits (specify):		\$ -	\$ -	\$ -	\$ -
_____		\$ -	\$ -	\$ -	\$ -
_____		\$ -	\$ -	\$ -	\$ -
_____		\$ -	\$ -	\$ -	\$ -
Total Credits		\$ 3,521	\$ 5,097	\$ -	\$ 8,618
<u>Deduct Debits During Year:</u>					
Book cost of plant retired		\$ -	\$ -	\$ -	\$ -
Cost of removal		\$ -	\$ -	\$ -	\$ -
Other debits (specify)		\$ -	\$ -	\$ -	\$ -
Adj to Order		\$ -	\$ -	\$ -	\$ -
_____		\$ -	\$ -	\$ -	\$ -
Total Debits		\$ -	\$ -	\$ -	\$ -
Total Acc. Depreciation	W-2 S-2	\$ 15,160	\$ 32,624	\$ -	\$ 47,783
<i>Must tie to amount on page indicated.</i>					

DEER CREEK RV GOLF & COUNTRY CLUB, INC.
STOCKHOLDERS EQUITY
December 31, 2023

Capital Stock (201 - 204)			
	Common Stock	Preferred Stock	
Par or stated value per share			
Shares authorized			
Shares issued and outstanding			
Total par value of stock issued			
Dividends declared per share for year			
Retained Earnings (215)			
	Appropriated	Un-Appropriated	
Balance first of year	\$ -	\$ (793,326)	
<u>Changes during the year (Specify):</u>			
Current Year Inc(Loss)	\$ -	\$ (45,414)	
Prior Period Adj	\$ -		
Balance end of year	\$ -	\$ (838,740)	
Proprietary Capital (218)			
	Proprietor Or Partner	Partner	
Balance first of year	\$ -	\$ -	
<u>Changes during the year (Specify):</u>			
	\$ -	\$ -	
	\$ -	\$ -	
Balance end of year	\$ -	\$ -	
Long Term Debt (224)			
Description of Obligation	Interest Rate	No. of Payments	Outstanding Principal
<u>Include Date of Issue and Maturity</u>			
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
Total Long Term Debt			\$ -

DEER CREEK RV GOLF & COUNTRY CLUB, INC.
TAX EXPENSE
December 31, 2023

	<i>Water</i>	<i>Wastewater</i>	<i>Other</i>	<i>Total</i>
Income Taxes:				
Federal income tax	\$ -	\$ -	\$ -	\$ -
State income tax	\$ -	\$ -	\$ -	\$ -
Taxes Other Than Income:	\$ -	\$ -	\$ -	\$ -
State ad valorem tax	\$ -	\$ -	\$ -	\$ -
Local property tax	\$ -	\$ -	\$ -	\$ -
Regulatory assessment fee	\$ 11,172	\$ 10,659	\$ -	\$ 21,831
Other (Specify)				
<u>Payroll Tax</u>	<u>\$ 4,184</u>	<u>\$ 2,327</u>	<u>\$ -</u>	<u>\$ 6,511</u>
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Tax Expense	\$ 15,356	\$ 12,986	\$ -	\$ 28,342

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>
		\$ -	\$ -
Consta Flow	Contract Operator	\$ 5,279	\$ 1,470
Deer Creek (parent)	Salaries & Payroll Taxes	\$ 66,723	\$ 36,812
Deer Creek (parent)	Rent, Supplies & Misc.	\$ 3,749	\$ 3,745
Master Meter	AMR program	\$ 650	\$ 650
OCBOA Consulting, LLC	Regulatory Accounting	\$ 2,214	\$ 2,214
Softline Data	Billing System Software	\$ 508	\$ 508
		\$ -	\$ -
		\$ -	\$ -
		\$ -	\$ -
		\$ -	\$ -

DEER CREEK RV GOLF & COUNTRY CLUB, INC.
CONTRIBUTIONS IN AID OF CONSTRUCTION (271)
December 31, 2023

Contributions In Aid Of Construction (Net)			
	Water	Wastewater	Total
Balance first of year	\$ -	\$ -	\$ -
Add credits during year	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -
Deduct charges during the year	\$ -	\$ -	\$ -
Balance end of year	\$ -	\$ -	\$ -
Less Accumulated Amortization	\$ -	\$ -	\$ -
Net CIAC end of year	\$ -	\$ -	\$ -
Additions To Contributions In Aid Of Construction During Year (Credits)			
Report below all developers or contractors agreements from which cash or property was received during the year.			
Identify and Indicate	Cash/Property	Water	Wastewater
_____	_____	\$ -	\$ -
_____	_____	\$ -	\$ -
_____	_____	\$ -	\$ -
Total	_____	\$ -	\$ -
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	Total Collected
_____		\$ -	\$ -
_____		\$ -	\$ -
_____		\$ -	\$ -
Total water credits during year			\$ -
_____		\$ -	\$ -
_____		\$ -	\$ -
_____		\$ -	\$ -
Total wastewater credits during year			\$ -
Accumulated Amortization of CIAC (272)			
	Water	Wastewater	Total
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, 2023

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

SCHEDULE "A"

Schedule Of Cost Of Capital Used For AFUDC Calculation				
Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission				
Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [c x d] (e)
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>
Total	\$ -	#DIV/0!		#DIV/0!
APPROVED AFUDC RATE				
Current Commission approved AFUDC rate:			0.00%	
Commission Order approving AFUDC rate:				

DEER CREEK RV GOLF & COUNTRY CLUB, INC.

December 31, 2023

** 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)	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

Explain below all adjustments made in Column (e):

**WATER
OPERATING
SECTION**

DEER CREEK RV GOLF & COUNTRY CLUB, INC.
WATER UTILITY PLANT IS SERVICE
December 31, 2023

Acct. No.	Account Name	Previous Year	Additions	Retirement	Current 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	\$ -	\$ 28,409	\$ -	\$ 28,409
333	Services	\$ -	\$ -	\$ -	\$ -
334	Meters and Meter Installations	\$ 11,472	\$ -	\$ -	\$ 11,472
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	\$ 26,460	\$ -	\$ -	\$ 26,460
344	Laboratory Equipment	\$ -	\$ -	\$ -	\$ -
345	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -
346	Communication Equipment	\$ -	\$ -	\$ -	\$ -
347	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -
348	Other Tangible Plant	\$ -	\$ -	\$ -	\$ -
	Total Water Plant	\$ 62,122	\$ 28,409	\$ -	\$ 90,531

DEER CREEK RV GOLF & COUNTRY CLUB, INC.
ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER
December 31, 2023

Acct. No.	Account (b)	Average			Acc. Dep.			Credits (h)	Acc. Dep. Balance End of Year (i)
		Service Years (c)	Salvage Percent (d)	Depr. Rate (e)	Acc. Dep. Balance Beg of Year (f)	Debits (g)	Credits (h)		
301	Organization	40		2.50%	\$ 2,939	\$ -	\$ 534	\$ 3,474	
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%	-	-	374	374	
333	Services	35		2.86%	-	-	-	-	
334	Meters and Meter Installations	17		5.88%	1,205	-	675	1,879	
335	Hydrants	40		2.50%	-	-	-	-	
336	Backflow Prevention Devices	10		10.00%	350	-	100	450	
339	Other Plant and Misc. Equipment	20		5.00%	-	-	-	-	
340	Office Furniture and Equipment	15		6.67%	408	-	74	482	
341	Transportation Equipment	6		16.67%	-	-	-	-	
342	Stores Equipment	18		5.56%	-	-	-	-	
343	Tools, Shop and Garage Equipment	15		6.67%	6,736	-	1,764	8,500	
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%	-	-	-	-	
	Total Accumulated Depreciation				\$ 11,638	\$ -	\$ 3,521	\$ 15,160	

DEER CREEK RV GOLF & COUNTRY CLUB, INC.
WATER OPERATION AND MAINTENANCE EXPENSE
December 31, 2023

<i>Acct.</i>	<i>Account Name</i>	<i>Amount</i>			
601	Salaries and Wages - Employees	\$	62,539		
603	Salaries and Wages - Officers, Directors, and Stockholders	\$	-		
604	Employee Pensions and Benefits	\$	-		
610	Purchased Water	\$	153,188		
615	Purchased Power	\$	-		
616	Fuel for Power Production	\$	-		
618	Chemicals	\$	-		
620	Materials and Supplies	\$	1,091		
630	Contractual Services-Billing	\$	650		
631	Contractual Services-Professional	\$	2,270		
635	Contractual Services-Testing	\$	4,355		
636	Contractual Services-Other	\$	14,012		
640	Rents	\$	3,600		
650	Transportation Expense	\$	998		
655	Insurance Expense	\$	-		
665	Regulatory Commission Expenses (Rate Case Expense)	\$	1,248		
670	Bad Debt Expense	\$	71		
675	Miscellaneous Expenses	\$	7,185		
Total Water Operation And Maintenance Expense (Must tie to F-3)		\$	251,206		
WATER CUSTOMERS					
<i>Meter Size</i>	<i>Type of Meter**</i>	<i>ERC Factor</i>	<i>Number of Active Customers</i>		<i>Total ERC</i>
			<i>Start of Year</i>	<i>End of Year</i>	
<i>Residential Service</i>					
5/8"	D	1.0	759	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
<i>General Service</i>					
5/8"	D	1.0	40	40	40
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
** D = Displacement			801	796	814
C = Compound					
T = Turbine					

DEER CREEK RV GOLF & COUNTRY CLUB, INC.
PUMPING AND PURCHASED WATER STATISTICS
December 31, 2023

<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	2,456,000		0	2,456,000	1,938,473
February	2,514,000		0	2,514,000	1,780,387
March	2,625,000		25	2,624,975	1,705,396
April	1,731,000		0	1,731,000	1,659,938
May	1,595,000		0	1,595,000	1,378,231
June	1,912,000		25	1,911,975	1,110,077
July	1,670,000		0	1,670,000	1,148,690
August	1,632,000		0	1,632,000	1,095,880
September	1,705,000		25	1,704,975	1,082,423
October	1,793,000		0	1,793,000	1,333,703
November	1,943,000		0	1,943,000	1,525,082
December	<u>2,077,000</u>		<u>25</u>	<u>2,076,975</u>	<u>1,591,049</u>
Total for Year	23,653,000	0	100	23,652,900	17,349,329

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

Above values are estimates based on reviewing existing construction documents.

DEER CREEK RV GOLF & COUNTRY CLUB, INC.
WATER SYSTEM
December 31, 2023

WELLS AND WELL PUMPS				
(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.				
RESERVOIRS				
(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)				
Capacity of Tank				
Ground or Elevated				
HIGH SERVICE PUMPING				
(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer				
Type				
Rated Horsepower				
Pumps				
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, 2023

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

DEER CREEK RV GOLF & COUNTRY CLUB, INC.
GENERAL WATER SYSTEM INFORMATION
December 31, 2023

<i>Furnish the information below for each system. A separate page should be supplied where necessary.</i>	
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? If so, how much capacity is required?	Yes 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. _____ _____ _____	
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:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	-NA-
c. When will construction begin?	-NA-
d. Attach plans for funding the required upgrading.	-NA-
e. Is this system under any Consent Order with DEP?	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?	-NA-
b. If not, what are the utility's plans to gain compliance? _____ _____	
<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: 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: 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, 2023

Acct. No.	Account Name	Previous Year	Additions	Retirement	Current 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	\$ -	\$ -	\$ -	\$ -
	Total Wastewater Plant	\$ 95,948	\$ -	\$ -	\$ 95,948

DEER CREEK RV GOLF & COUNTRY CLUB, INC.
ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER
December 31, 2023

Acct. No.	Account (b)	Average			Acc. Dep.			Credits (h)	Acc. Dep. Balance End of Year (i)
		Service Years (c)	Salvage Percent (d)	Depr. Rate (e)	Balance Beg of Year (f)	Debits (g)	End of Year (i)		
351	Organization	40		2.50%	\$ 2,939	\$ -	\$ 534	\$ 3,474	
352	Franchises	40		2.50%	-	\$ -	-	-	
354	Structures and Improvements	27		3.70%	2,300	\$ -	511	2,811	
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%	21,875	\$ -	3,977	25,852	
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%	413	\$ -	74	487	
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%	-	\$ -	-	-	
	Total Accumulated Depreciation				\$ 27,527	\$ -	\$ 5,097	\$ 32,624	

DEER CREEK RV GOLF & COUNTRY CLUB, INC.
WASTEWATER OPERATION AND MAINTENANCE EXPENSE

December 31, 2023

Acct.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 34,485
703	Salaries and Wages - Officers, Directors, and Stockholders	\$ -
704	Employee Pensions and Benefits	\$ -
710	Purchased Wastewater Treatment	\$ 209,339
711	Sludge Removal Expense	\$ -
715	Purchased Power	\$ 3,322
716	Fuel for Power Production	\$ -
718	Chemicals	\$ -
720	Materials and Supplies	\$ -
730	Contractual Services-Billing	\$ 650
731	Contractual Services-Professional	\$ 2,270
735	Contractual Services-Testing	\$ -
736	Contractual Services-Other	\$ 2,450
740	Rents	\$ 3,600
750	Transportation Expense	\$ 998
755	Insurance Expense	\$ -
765	Regulatory Commission Expenses (Rate Case Expense)	\$ 1,248
770	Bad Debt Expense	\$ 71
775	Miscellaneous Expenses	\$ 8,137
Total Water Operation And Maintenance Expense (Must tie to F-3)		\$ 266,569

WASTEWATER CUSTOMERS

Meter Size	Type of Meter**	ERC Factor	Number of Active Customers		Total ERC
			Start of Year	End of Year	
Residential Service					
5/8"	D	1.0	759	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
General Service					
5/8"	D	1.0	40	40	40
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>
** D = Displacement			Total	801	796
C = Compound					
T = Turbine					

DEER CREEK RV GOLF & COUNTRY CLUB, INC.
WASTEWATER SYSTEM
December 31, 2023

PUMPING EQUIPMENT						
Lift Station Number Make/Type and nameplate data on pump _____ _____ Year installed Rated capacity Size Power: Electric Mechanical 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			
SERVICE CONNECTIONS						
Size (inches) Type (PVC, VCP, etc.) Average length Number of active service connections Beginning of year Added during year Retired during year End of year Give full particulars concerning inactive connections	Single	Double	Triple	Quad	Total	
	PVC	PVC	PVC	PVC		
	190	480	21	4	695	
	190	480	21	4	695	
	COLLECTING AND FORCE MAINS					
	Size (inches) Type of main Length of main (feet) Beginning of year Added during year Retired during year End of year	Collecting Mains			Force Mains	
8"		10"				
PVC		PVC				
15841		6011				
MANHOLES						
Size (inches) Type of Manhole Number of Manholes: Beginning of year Added during year Retired during year 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, 2023

TREATMENT PLANT			
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			

MASTER LIFT STATION PUMPS						
Manufacturer						
Capacity (gpm's)						
Motor						
Manufacturer						
Horsepower						
Power (Electric/Mechanical)						

PUMPING WASTEWATER STATISTICS			
Month	Gallons of Treated Wastewater (k/gal)	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on Site
January	1,938,473		
February	1,780,387		
March	1,705,396		
April	1,659,938		
May	1,378,231		
June	1,110,077		
July	1,148,690		
August	1,095,880		
September	1,082,423		
October	1,333,703		
November	1,525,082		
December	1,591,049		
Total for Year	17,349,329		

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

DEER CREEK RV GOLF & COUNTRY CLUB, INC.
GENERAL WASTEWATER SYSTEM INFORMATION
December 31, 2023

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


DEER CREEK RV GOLF & COUNTRY CLUB, INC.
GENERAL WATER SYSTEM INFORMATION
 December 31, 2023

CERTIFICATION OF ANNUAL REPORT

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

- | | | |
|--|--------------------------------|---|
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

Items Certified

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	 _____ (signature of chief executive officer of the utility)
				Date: _____ <i>3/25/24</i>
1. <input type="checkbox"/>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>	_____ (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, 2023**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue			
Residential	\$ 201,397	\$ 201,397	\$ -
Commercial	\$ 43,281	\$ 43,281	\$ -
Industrial	\$ -	\$ -	\$ -
Multiple Family	\$ -	\$ -	\$ -
Polk County FF	\$ 24,476	\$ -	\$ 24,476
Other	\$ 3,604	\$ 3,604	\$ -
Total Water Operating Revenue	\$ 272,759	\$ 248,283	\$ 24,476
Less: Expense for Purchased Water from PSC Regulated Utility	\$ -	\$ -	\$ -
Net Water Operating Revenues	<u>\$ 272,759</u>	<u>\$ 248,283</u>	<u>\$ 24,476</u>
Accounts	Gross Sewer Revenues per Sch. F-3	Gross Sewer Revenues per RAF Return	Difference (b) - (c)
Gross Revenue			
Residential	\$ 199,543	\$ 199,543	\$ -
Commercial	\$ 37,327	\$ 37,327	\$ -
Industrial	\$ -	\$ -	\$ -
Multiple Family	\$ -	\$ -	\$ -
Guaranteed Revenues	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -
Total Wastewater Operating Revenue	\$ 236,870	\$ 236,870	\$ -
Less: Expense for Purchased Wastewater from PSC Regulated Utility	\$ -	\$ -	\$ -
Net Wastewater Operating Revenues	<u>\$ 236,870</u>	<u>\$ 236,870</u>	<u>\$ -</u>
Explanations:			
Difference due to Polk County Franchise fee of 10.00% not subject to RAF.			

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)