

CLASS "C"

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WATER AND/OR WASTEWATER UTILITIES

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

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ANNUAL REPORT

OF

WS898-16-AR

Four Points Utility Corp

Exact Legal Name of Respondent

WS898-16-AR

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2017 MAR -8 AM 10:00
DIVISION OF
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2016

GENERAL INSTRUCTIONS

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

Florida Public Service Commission
Division of Economic Regulation
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

GENERAL DEFINITIONS

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

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

FINANCIAL SECTION

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REPORT OF

Four Points Utility Corp

(EXACT NAME OF UTILITY)

3336 Grand Blvd., #102			
Holiday, FL 34690		Polk	
Mailing Address		Street Address County	
Telephone Number	863-940-4347	Date Utility First Organized	2007
Fax Number	863-940-4347	E-mail Address	danielwalsh23@yahoo.com
Sunshine State One-Call of Florida, Inc. Member No.		217009	

Check the business entity of the utility as filed with the Internal Revenue Service:

☐ Individual ☒ Sub Chapter S Corporation ☐ 1120 Corporation ☐ Partnership

Name, Address and phone where records are located: (Same)

Name of subdivisions where services are provided: Island Club West

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: Michael Smallridge	Receiver	3336 Grand Blvd., #102 Holiday, FL 34690	24000
Person who prepared this report: Daniel M. Walsh	CFO	3336 Grand Blvd., #102 Holiday, FL 34690	6648
Officers and Managers: Michael Smallridge	Receiver	3336 Grand Blvd., #102 Holiday, FL 34690	\$ 24000
			\$
			\$
			\$
			\$
			\$

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT DECEMBER 31, 2016

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 92,977	\$ 197,014	\$ _____	\$ 289,991
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		6,007	0	_____	6,007
Total Gross Revenue_____		\$ 98,984	\$ 197,014	\$ _____	\$ 295,998
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 137,227	\$ 206,428	\$ _____	\$ 343,654
Depreciation Expense_____	F-5	7,815	10,907	_____	18,723
CIAC Amortization Expense_____	F-8	0	0	_____	0
Taxes Other Than Income_____	F-7	9,101	14,429	_____	23,531
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 154,143	231,764	_____	\$ 385,907
Net Operating Income (Loss)		\$ -55,159	\$ -34,750	\$ _____	\$ -89,909
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ 0
Interest Expense_____		465,110	465,110	_____	930,220
_____		_____	_____	_____	0
_____		_____	_____	_____	0
_____		_____	_____	_____	_____
Net Income (Loss)		\$ -520,269	\$ -499,860	\$ _____	\$ -1,020,130

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT
DECEMBER 31, 2016

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 513167	\$ 513167
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	187567	168845
Net Utility Plant -----		\$ 325600	\$ 344321
Cash -----		24727	1230
Customer Accounts Receivable (141) -----		16597	10950
Other Assets (Specify): -----			

Total Assets -----		\$ 366924	\$ 356501
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6		
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			
Retained Earnings (215) -----	F-6	-1761897	-741768
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ -1761897	\$ -741768
Long Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----		2126261	1093060
Notes Payable (232) -----			
Customer Deposits (235) -----		2560	5209
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			
Due Parent Co. -----			

Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8		
Total Liabilities and Capital -----		\$ 366924	\$ 356501

UTILITY NAME Four Points Utility Corp

YEAR OF REPORT
DECEMBER 31, 2016

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>256396</u>	\$ <u>256771</u>	\$ _____	\$ <u>513167</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>256396</u>	\$ <u>256771</u>	\$ _____	\$ <u>513167</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>85234</u>	\$ <u>83611</u>	\$ _____	\$ <u>168844</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>7815</u>	\$ <u>10907</u>	\$ _____	\$ <u>18723</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>7815</u>	\$ <u>10907</u>	\$ _____	\$ <u>18723</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>93049</u>	\$ <u>94518</u>	\$ _____	\$ <u>187567</u>

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT
DECEMBER 31, 2016

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 w2`	Un- Appropriated
Balance first of year_____	\$ _____	\$ <u>-741768</u>
Changes during the year (Specify):		
Loss_____	_____	<u>-1020130</u>
_____	_____	_____
_____	_____	_____
Balance end of year_____	\$ <u>_____</u>	\$ <u>-1761897</u>

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year_____	\$ _____	\$ _____
Changes during the year (Specify):		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Balance end of year_____	\$ <u>_____</u>	\$ <u>_____</u>

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total_____			\$ <u>0</u>

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT DECEMBER 31, 2016

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax_____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax_____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax_____	_____	_____	_____	_____
Annual Report_____	75	75	_____	150
PWR/AWS Surcharge_____	745	745	_____	1490
Regulatory assessment fee_____	3537	8865	_____	12402
Other (Specify) Payroll Tax_____	675	675	_____	1349
Polk County Local Business Tax_____	29	29	_____	58
Polk County Service Fee_____	4041	4041	_____	8082
Business Licenses_____	_____	_____	_____	0
Total Tax Expense_____	\$ 9101	\$ 14429	\$ _____	\$ 23531

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.			
Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Consta Flow, Inc.	\$ 1866	\$ 1866	Contract Operation & Testing
Sondra Myers	\$ 3234	\$ _____	Meter Readings
Nicki Spirtos	\$ 1938	\$ 1938	Professional Fees
Florida Utility Services 1	15780	15780	Connects, Disconnects, etc.
Haines Fire Extinguisher Service	325	325	Testing Fire Hydrants
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT
DECEMBER 31, 2016

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ _____	\$ _____	\$ _____ 0
2) Add credits during year_____	\$ _____	\$ _____	\$ _____
3) Total_____	_____	_____	_____
4) Deduct charges during the year_____	_____	_____	_____
5) Balance end of year_____	_____	_____	_____
6) Less Accumulated Amortization_____	_____	_____	_____ 0
7) Net CIAC_____	\$ _____ 0	\$ _____	\$ _____ 0

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

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

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year_____	\$ _____	\$ _____	\$ _____ 0
Add Debits During Year:_____	_____	_____	_____
Deduct Credits During Year:_____	_____	_____	_____ 0
Balance End of Year (Must agree with line #6 above.)	\$ _____ 0	\$ _____	\$ _____ 0

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

UTILITY NAME Four Points Utility Corp

YEAR OF REPORT
DECEMBER 31, 2016

N/A

SCHEDULE "A"

SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [c x d] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ _____	<u>100.00</u> %		_____ %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

Current Commission approved AFUDC rate: _____ %

Commission Order Number approving AFUDC rate: _____

UTILITY NAME Four Points Utility Corp

N/A

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

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

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

[illegible]

**WATER
OPERATING
SECTION**

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT DECEMBER 31, 2016

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises_____	_____	_____	_____	_____
303	Land and Land Rights_____	_____	_____	_____	_____
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_____	169084	_____	_____	169084
333	Services_____	15089	_____	_____	15089
334	Meters and Meter Installations_____	68424	_____	_____	68424
335	Hydrants_____	3799	_____	_____	3799
336	Backflow Prevention Devices_____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
340	Office Furniture and Equipment_____	_____	_____	_____	_____
341	Transportation Equipment_____	_____	_____	_____	_____
342	Stores Equipment_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____
344	Laboratory Equipment_____	_____	_____	_____	_____
345	Power Operated Equipment_____	_____	_____	_____	_____
346	Communication Equipment_____	_____	_____	_____	_____
347	Miscellaneous Equipment_____	_____	_____	_____	_____
348	Other Tangible Plant_____	_____	_____	_____	_____
	Total Water Plant_____	\$ 256396	\$ 0	\$ _____	\$ 256396

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT
DECEMBER 31, 2016

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements	32	%	3.13 %	\$ 0	\$	\$	\$ 0
305	Collecting and Impounding Reservoirs	50	%	2.00 %				
306	Lake, River and Other Intakes	40	%	2.50 %				
307	Wells and Springs	30	%	3.33 %	0			0
308	Infiltration Galleries & Tunnels	40	%	2.50 %				
309	Supply Mains	35	%	2.86 %	0			0
310	Power Generating Equipment	20	%	5.00 %				
311	Pumping Equipment	20	%	5.00 %	0			0
320	Water Treatment Equipment	22	%	4.55 %	0			0
330	Distribution Reservoirs & Standpipes	37	%	2.70 %	0			0
331	Trans. & Dist. Mains	43	%	2.33 %	52566		3932	56498
333	Services	40	%	2.50 %	4648		377	5026
334	Meter & Meter Installations	20	%	5.00 %	18646		3421	22067
335	Hydrants	45	%	2.22 %	2810		84	2895
336	Backflow Prevention Devices	15	%	6.67 %				
339	Other Plant and Miscellaneous Equipment	18	%	5.56 %				
340	Office Furniture and Equipment	15	%	6.67 %				
341	Transportation Equipment	5	%	20.00 %				
342	Stores Equipment	18	%	5.56 %				
343	Tools, Shop and Garage Equipment	16	%	6.25 %				
344	Laboratory Equipment	15	%	6.67 %				
345	Power Operated Equipment	12	%	8.33 %				
346	Communication Equipment	10	%	10.00 %				
347	Miscellaneous Equipment	15	%	6.67 %				
348	Other Tangible Plant	10	%	10.00 %				
	Totals				\$ 78670	\$	\$ 7815	\$ 86485 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT
DECEMBER 31, 2016

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 12204
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	12000
604	Employee Pensions and Benefits	1542
610	Purchased Water	79327
615	Purchased Power	
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	171
625	Utilities	146
630	Contractual Services:	
	Billing	
	Professional	3532
	Testing	196
	Other	19523
640	Rents	1086
645	Telephone & Internet	686
650	Transportation Expense	2241
660	Business License	50
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	3368
680	Repairs & Maintenance	836
685	Travel & Entertainment	312
690	Equipment Rental	6
	Total Water Operation And Maintenance Expense	\$ 137227 *
	* This amount should tie to Sheet F-3.	

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
Residential Service					
All meter sizes	D	1.0	265	238	238
General Service					
5/8"	D	1.0			
3/4"	D	1.5	1	1	1.5
1"	D	2.5	2	2	5
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
Total			268	241	244.5
D = Displacement C = Compound ** T = Turbine C = Compound T = Turbine					

UTILITY NAME: _____ Four Points Utility Corp

YEAR OF REPORT DECEMBER 31, 2016

PUMPING AND PURCHASED WATER STATISTICS

	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	Water Sold To Customers (Omit 000's)
(a)	(b)	(c)	(d)	(e)	(f)
January_____	1594	_____	41	1553	1553
February_____	1596	_____	100	1496	1496
March_____	1626	_____	67	1559	1559
April_____	1803	_____	132	1671	1671
May_____	2595	_____	531	2064	2064
June_____	1760	_____	15	1745	1745
July_____	1756	_____	58	1698	1698
August_____	1954	_____	137	1817	1817
September_____	2763	_____	534	2229	2229
October_____	1900	_____	271	1629	1629
November_____	2367	_____	336	2031	2031
December_____	2030	_____	214	1816	1816
Total for Year_____	23744	0	2436	21308	21308

If water is purchased for resale, indicate the following:

Vendor_____ Polk County Utilities

Point of delivery_____

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

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	8"	6424	_____	_____	6424
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: _____ Four Points Utility Corp

YEAR OF REPORT
DECEMBER 31, 2016

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	_____	_____	_____	_____
Types of Well Construction and Casing _____	n/a Water Purchased for Resale			
_____	_____	_____	_____	_____
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 _____	_____	_____	_____	_____

UTILITY NAME: _____ Four Points Utility Corp

YEAR OF REPORT
DECEMBER 31, 2016

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day _____	n/a Water Purchased for Resale _____		
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 _____	_____	_____	_____

UTILITY NAME: _____ Four Points Utility Corp

YEAR OF REPORT
DECEMBER 31, 2016

GENERAL WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. _____ 251
2. Maximum number of ERCs * which can be served. _____ 251
3. Present system connection capacity (in ERCs *) using existing lines. _____ 251
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? _____ Yes
If so, how much capacity is required? ____ Supply 500 gpm @ Hydrant
7. Attach a description of the fire fighting facilities. _____ Require Annual Fire Flow Test
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.

9. When did the company last file a capacity analysis report with the DEP? ____ NO
10. If the present system does not meet the requirements of DEP rules, submit the following:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # _____ 6535704
12. Water Management District Consumptive Use Permit # _____
 - a. Is the system in compliance with the requirements of the CUP? _____
 - b. If not, what are the utility's plans to gain compliance? _____

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

WASTEWATER OPERATING SECTION

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT December 31, 2016

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises_____	_____	_____	_____	_____
353	Land and Land Rights_____	_____	_____	_____	_____
354	Structures and Improvements_____	_____	_____	_____	_____
355	Power Generation Equipment_____	_____	_____	_____	_____
360	Collection Sewers - Force_____	14646	_____	_____	14646
361	Collection Sewers - Gravity_____	149516	_____	_____	149516
362	Special Collecting Structures_____	_____	_____	_____	_____
363	Services to Customers_____	29371	_____	_____	29371
364	Flow Measuring Devices_____	_____	_____	_____	_____
365	Flow Measuring Installations_____	_____	_____	_____	_____
370	Receiving Wells_____	_____	_____	_____	_____
371	Pumping Equipment_____	_____	_____	_____	_____
380	Treatment and Disposal Equipment_____	_____	_____	_____	_____
381	Plant Sewers_____	_____	_____	_____	_____
382	Outfall Sewer Lines_____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
390	Office Furniture and Equipment_____	_____	_____	_____	_____
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_____	63238	0	0	63238
	Total Wastewater Plant_____	\$ 256771	\$ 0	\$ 0	\$ 256771 *

* This amount should tie to sheet F-5.

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT
December 31, 2016

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
351	Organizational Costs	50		2.00 %	\$	\$	\$	\$
355	Power Generation Equipment	20		5.00 %				
360	Collection Sewers - Force	30		3.33 %	5746		488	6234
361	Collection Sewers - Gravity	45		2.22 %	43824		3323	47146
362	Special Collecting Structures	40		2.50 %				
363	Services to Customers	38		2.63 %	9476		773	10249
364	Flow Measuring Devices	5		20.00 %	0			0
365	Flow Measuring Installations	38		2.63 %	0			0
370	Receiving Wells	30		3.33 %	0			0
371	Pumping Equipment	18		5.56 %	0			0
380	Treatment and Disposal Equipment	18		5.56 %	0			0
381	Plant Sewers	35		2.86 %	0			0
382	Outfall Sewer Lines	30		3.33 %	0			0
389	Other Plant and Miscellaneous Equipment	10		10.00 %				
390	Office Furniture and Equipment	15		6.67 %	0			0
391	Transportation Equipment	5		20.00 %				
392	Stores Equipment	18		5.56 %				
393	Tools, Shop and Garage Equipment	16		6.25 %				
394	Laboratory Equipment	15		6.67 %				
395	Power Operated Equipment	12		8.33 %				
396	Communication Equipment	10		10.00 %				
397	Miscellaneous Equipment	15		6.67 %				
398	Other Tangible Plant	10		10.00 %	24566		6324	30889
	Totals				\$ 83611	\$	\$ 10907	\$ 94519 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT
December 31, 2016

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 12204
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	12000
704	Employee Pensions and Benefits	1542
710	Purchased Wastewater Treatment	149107
711	Sludge Removal Expense	
715	Purchased Power	
716	Fuel for Power Production	
718	Chemicals	
720	Materials and Supplies	171
725	Utilities	146
730	Contractual Services:	
	Billing	
	Professional	3532
	Testing	196
	Other	19523
740	Rents	1086
745	Telephone & Internet	686
750	Transportation Expense	2241
760	Business License	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	3319
780	Repairs & Maintenance	355
785	Travel & Entertainment	312
790	Equipment Rental	6
	Total Wastewater Operation And Maintenance Expense	\$ 206428 *
	* This amount should tie to Sheet F-3.	

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of Equivalent Customers (c x e) (f)
Residential Service	D	1.0	265	238	238
All meter sizes					
General Service	D, T D, C, T D C T	1.0			
5/8"		1.5	1	1	1.5
3/4"		2.5	2	2	5
1"		5.0			
1 1/2"		8.0			
2"		15.0			
3"		16.0			
3"		17.5			
Unmetered Customers					
Other (Specify)					
Total			268	241	244.5

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: _____ Four Points Utility Corp

YEAR OF REPORT
December 31, 2016

PUMPING EQUIPMENT

Lift Station Number _____	_____	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
Year installed _____	_____	_____	_____	_____	_____	_____
Rated capacity _____	_____	_____	_____	_____	_____	_____
Size _____	_____	_____	_____	_____	_____	_____
Power:	_____	_____	_____	_____	_____	_____
Electric _____	_____	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

SERVICE CONNECTIONS

Size (inches) _____	3	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	PVC	_____	_____	_____	_____	_____
Average length _____	50	_____	_____	_____	_____	_____
Number of active service connections _____	251	_____	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____	_____
Added during year _____	0	_____	_____	_____	_____	_____
Retired during year _____	0	_____	_____	_____	_____	_____
End of year _____	251	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches) _____	_____	_____	_____	_____	_____	_____	_____	_____
Type of main _____	_____	_____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____	_____	_____

MANHOLES

Size (inches) _____	_____	_____	_____	_____
Type of Manhole _____	_____	_____	_____	_____
Number of Manholes:	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	_____	_____	_____	_____

UTILITY NAME: _____ Four Points Utility Corp

<p>YEAR OF REPORT December 31, 2016</p>

TREATMENT PLANT

Manufacturer _____ Type _____ "Steel" or "Concrete" _____ Total Permitted Capacity _____ Average Daily Flow _____ Method of Effluent Disposal _____ Permitted Capacity of Disposal _____ Total Gallons of Wastewater treated _____	<u>n/a Sewer Treatment purchased from Polk County Utilities</u> _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____ _____
---	--	--

MASTER LIFT STATION PUMPS

Manufacturer _____ Capacity (GPM's) _____ Motor: Manufacturer _____ Horsepower _____ Power (Electric or Mechanical) _____	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____
--	---	---	---	---	---	---

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	1553	_____	_____
February _____	1496	_____	_____
March _____	1559	_____	_____
April _____	1671	_____	_____
May _____	2064	_____	_____
June _____	1745	_____	_____
July _____	1698	_____	_____
August _____	1817	_____	_____
September _____	2229	_____	_____
October _____	1629	_____	_____
November _____	2031	_____	_____
December _____	1816	_____	_____
Total for year _____	21308	_____	_____

If Wastewater Treatment is purchased, indicate the vendor:

Polk County Utilities

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT
December 31, 2016

GENERAL WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served. _____ 251
2. Maximum number of ERCs* which can be served. _____
3. Present system connection capacity (in ERCs*) using existing lines. _____
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

7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____
If so, when? _____
9. Has the utility been required by the DEP or water management district to implement reuse? _____ NO
If so, what are the utility's plans to comply with this requirement? _____

10. When did the company last file a capacity analysis report with the DEP? _____
11. If the present system does not meet the requirements of DEP rules, submit the following:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____ NO
12. Department of Environmental Protection ID # _____

* 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:
$$ERC = (\text{Total SFR gallons sold (omit 000/365 days/280 gallons per day)})$$

UTILITY NAME: Four Points Utility Corp

YEAR OF REPORT
DECEMBER 31, 2016

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: _____

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

(signature of chief financial officer of the utility) *

Date: _____

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

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

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue**

Water Operations

Class C

Company: **FOUR POINTS UTILITY CORP**

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

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ <u>92977</u>	\$ <u>92977</u>	\$ _____
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	<u>6007</u>	<u>6007</u>	_____
Total Water Operating Revenue	\$ <u>98984</u>	\$ <u>98984</u>	\$ _____
LESS: Expense for Purchased Water from FPSC-Regulated Utility	_____	_____	_____
Net Water Operating Revenues	\$ <u>98984</u>	\$ <u>98984</u>	\$ _____

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations**

Class C

Company: **FOUR POINTS UTILITY CORP**

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

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ <u>197014</u>	\$ <u>197014</u>	\$ _____
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
Total Wastewater Operating Revenue	\$ <u>197014</u>	\$ <u>197014</u>	\$ _____
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
Net Wastewater Operating Revenues	\$ <u>197014</u>	\$ <u>197014</u>	\$ _____

Explanations:

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).