

CLASS "C"
WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

RESIDENTIAL WATER SYSTEMS, INC.

Exact Legal Name of Respondent

RECEIVED

MAR 30 2000

Florida Public Service Commission
Division of Water and Wastewater

419W

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1999

OFFICIAL COPY

DIVISION OF

WATER AND SEWER

Do Not Remove from this Office



DANIEL J. COLLIER, P.A. Certified Public Accountant

1007 South East Fort King Street • Ocala, FL 34471 • (352) 732-5611

March 23, 2000

To the Board of directors
Residential Water Systems. Inc.

I have compiled the 1999 Annual Report of Residential Water Systems, Inc. In the accompanying prescribed form, in accordance with the Statements on Accounting and Review Services issued by the American Institute of Certified Public Accountants.

My compilation was limited to presenting in the form prescribed by the Florida Public Service Commission, information that is the representation of the company's management. I have not audited or reviewed the schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

This report is presented in accordance with the Florida Public Service Commission, which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

Daniel J. Collier P.A.

Member of:
American Institute of C.P.A.
Florida Institute of C.P.A.

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 Water and Wastewater
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 Water and Wastewater, 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

REPORT OF

RESIDENTIAL WATER SYSTEMS, INC.

(EXACT NAME OF UTILITY)

P.O. BOX 5220 OCALA, FL 34478-5220	1732 NE 25TH AVENUE OCALA FL MARION COUNTY
Mailing Address	Street Address County
Telephone Number 352-622-4949	Date Utility First Organized 10/06/83
Fax Number 352-732-4366	E-mail Address CHARLIE@ALTERNATIVEPHONE.COM
Sunshine State One-Call of Florida, Inc. Member No.	MIR598

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: 1732 NE 25TH AVENUE OCALA FL 352-622-4949

Name of subdivisions where services are provided: SUN TREE, HIGH POINT, EDGEWOOD, COUNTRY ESTATES, BUFFINGTON ADDITION, AND WINEBERRY

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: CHARLES DEMENZES	PRESIDENT	1732 NE 25TH AVENUE OCALA, FL	
Person who prepared this report: DANIEL J. COLLIER	CPA	1007 SE FORT KING ST OCALA, FL	
Officers and Managers: CHARLES DEMENZES	PRESIDENT	1732 NE 25TH AVENUE OCALA, FL	\$ 4400
DEPORAH DILLON	VICE PRESIDENT	1732 NE 25TH AVENUE OCALA, FL	\$ 1600

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

Name	Percent Ownership in Utility	Principle Business Address	Salary Charged Utility
CHARLES DEMENZES	100.00%	1732 NE 25TH AVENUE OCALA, FL	\$ 4400

UTILITY NAME RESIDENTIAL WATER SYSTEMS, INCYEAR OF REPORT
DECEMBER 31, 1999

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 137,532	\$ _____	\$ _____	\$ 137,532
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues__		_____	_____	_____	_____
Other -Turn on/off charges		5,598	_____	_____	5,598
Total Gross Revenue___		\$ 143,130	\$ _____	\$ _____	\$ 143,130
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 119,025	\$ _____	\$ _____	\$ 119,025
Depreciation Expense____	F-5	11,269	_____	_____	11,269
CIAC Amortization Expense_	F-8	(10,814)	_____	_____	(10,814)
Taxes Other Than Income__	F-7	9,686	_____	_____	9,686
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 129,166	_____	_____	\$ 129,166
Net Operating Income (Loss)		\$ 13,964	\$ _____	\$ _____	\$ 13,964
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		7,515	_____	_____	7,515
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ 6,449	\$ _____	\$ _____	\$ 6,449

UTILITY NAME: RESIDENTIAL WATER SYSTEMS, INC

YEAR OF REPORT DECEMBER 31, 1999

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 223194	\$ 247680
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>-162417</u>	<u>-128382</u>
Net Utility Plant -----		\$ 60777	\$ 119298
Cash -----		2903	1451
Customer Accounts Receivable (141) -----		457	12754
Other Assets (Specify): -----			
UTILITY DEPOSITS -----		300	300
LOAN COSTS, NET OF AMORTIZATION -----		7828	1560
DUE FROM STOCKHOLDER -----		11342	
PREPAID EXPENSES -----		<u>438</u>	
Total Assets -----		\$ <u>83607</u>	\$ <u>135801</u>
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6	500	100
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----			400
Retained Earnings (215) -----	F-6	-86098	-41230
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ -85598	\$ -40730
Long Term Debt (224) -----	F-6	\$ 85003	\$ 94917
Accounts Payable (231) -----		11224	5990
Notes Payable (232) -----			
Customer Deposits (235) -----		2920	2961
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			
REG COMMISSION TAX -----		6267	6467
Advances for Construction -----		220251	220821
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>-156460</u>	<u>-154625</u>
Total Liabilities and Capital -----		\$ <u>83607</u>	\$ <u>135801</u>

UTILITY NAME RESIDENTIAL WATER SYSTEMS, INC

YEAR OF REPORT
DECEMBER 31, 1999

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ 230111	\$ _____	\$ _____	\$ 230111
Construction Work in Progress (105) _____	17569	_____	_____	17569
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ 247680	\$ _____	\$ _____	\$ 247680

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ 162417	\$ _____	\$ _____	\$ 162417
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ 11269	\$ _____	\$ _____	\$ 11269
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	11 A	_____	_____	11
Total Credits _____	\$ 11280	\$ _____	\$ _____	\$ 11280
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	45315 A	_____	_____	45315
Total Debits _____	\$ 45315	\$ _____	\$ _____	\$ 45315
Balance End of Year _____	\$ 128382	\$ _____	\$ _____	\$ 128382

A PRIOR PERIOD AUDIT AJUSTMENTS

UTILITY NAME RESIDENTIAL WATER SYSTEMS, INC

YEAR OF REPORT
DECEMBER 31, 1999

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	1	
Shares authorized _____	100	
Shares issued and outstanding _____	100	
Total par value of stock issued _____	100	
Dividends declared per share for year _____		

RETAINED EARNINGS (215)

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ -86098
Changes during the year (Specify):		
PRIOR PERIOD AUDIT ADJUSTMENTS _____		38419
NET INCOME (LOSS) _____		6449
Balance end of year _____	\$ _____	\$ -41230

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		

Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
FIRST BANK OF THE VILLAGES _____	8.75%	MO	\$ 82810
NOTE PAYABLE TO TRADEWINDS UTILITIES, INC. _____	0%	DEMAND	12107
Total _____			\$ 94917

RESIDENTIAL WATER SYSTEMS, INC.
ALLOCATION OF PRIOR PERIOD ADJUSTMENTS TO YEARS
DECEMBER 31, 1998

ACCOUNT #	DESCRIPTION	TOTAL	12/31/98	12/31/97	12/31/96	12/31/95	12/31/94	PRIOR
141002	ACCOUNTS RECEIVABLE	13,283.91	410.90	822.29	946.00	(186.21)	352.18	10,938.75
141003	ALLOWANCE FOR BAD DEBTS	(276.16)	(276.16)					
231004	ACCOUNTS PAYABLE	(1,575.13)						
	UTILITIES		(20.00)	(20.00)	(20.00)	(20.00)	(20.00)	(279.05)
	PROFESSIONAL FEES							(750.00)
	UNEMPLOYMENT TAXES							(56.00)
	OTHER EXPENSES		(390.08)					
108001	ACCUMULATED DEP.	62,399.28	(5,599.49)	(5,200.30)	(7,325.53)	(843.21)	(453.24)	81,821.05
	LOSS ON SALE OF F/A	(20,378.73)	(166.67)	(4,973.98)	1,794.50	0.00	(3,604.31)	(13,428.27)
	AMORTIZATION OF CIAC	(12,649.78)	5,526.01	4,461.91	15,158.23	988.95	(6,445.27)	(32,339.61)
101301	EXPENSE NON-CAPITAL ITEM	(113.92)	(113.92)					
	INTEREST EXPENSE	(1,347.50)	(1,347.50)					
162001	AMORT. OF LOAN COSTS	(923.09)	(501.64)	(514.64)	93.19			
<hr/>								
TOTAL EFFECT		38,418.88	(2,478.55)	(5,424.72)	10,646.39	(60.47)	(10,170.64)	45,906.87
INCOME AS PREVIOUSLY REPORTED		(86,098.01)	4,014.93	(424.34)	4,538.40	8,454.00	(6,317.00)	(96,364.00)
CORRECT NET INCOME		(47,679.13)	1,536.38	(5,849.06)	15,184.79	8,393.53	(16,487.64)	(50,457.13)

UTILITY NAME RESIDENTIAL WATER SYSTEMS, INCYEAR OF REPORT
DECEMBER 31,

1999

TAXES ACCRUED (236)

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income: _____	_____	_____	_____	_____
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	_____	_____	_____	_____
Regulatory assessment fee _____	6467	_____	_____	6467
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Taxes Accrued _____	\$ 6467	\$ _____	\$ _____	\$ 6467

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
MIRA INTERNATIONAL	\$ 82600	\$ _____	MANAGEMENT AND MAINTENANCE
AQUA PURE	\$ 4145	\$ _____	PLANT OPERATION & TESTING
DANIEL J. COLLIER P.A.	\$ 7729	\$ _____	AUDIT AND TAX PREPARATION
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ 220,251	\$ _____	\$ 220,251
2) Add credits during year _____ HOOK UP FEES	\$ 570	\$ _____	\$ 570
3) Total _____	220,821	_____	220,821
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	220,821	_____	220,821
6) Less Accumulated Amortization _____	154,625	_____	154,625
7) Net CIAC _____	\$ 66,196	\$ _____	\$ 66,196

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		Water	Wastewater
CONNECTION FEES	1	\$ 570		\$ 570	\$ _____
_____	_____	_____		_____	_____
_____	_____	_____		_____	_____
_____	_____	_____		_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____				\$ 570	\$ _____

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ 156,460	\$ _____	\$ 156,460
Add Credits During Year: _____	12,649 A	_____	12,649
Deduct Debits During Year: _____	10,814	_____	10,814
Balance End of Year (Must agree with line #6 above.)	\$ 154,625	\$ _____	\$ 154,625

A PRIOR PERIOD ADJUSTMENT DUE TO AUDIT OF FINANCIAL STATEMENTS

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

UTILITY NAME RESIDENTIAL WATER SYSTEMS, INC

YEAR OF REPORT
DECEMBER 31 1999

SCHEDULE "A"

NO AFUDC WAS CHARGES FOR THE YEAR

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: _____

WATER OPERATING SECTION

UTILITY NAME: RESIDENTIAL WATER SYSTEMS, INC

YEAR OF REPORT DECEMBER 31 1999

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ 514	\$ _____	\$ 114 A	\$ 400
106	Construction in process_____	_____	_____	_____	_____
303	Land and Land Rights_____	_____	_____	_____	_____
304	Structures and Improvements_____	38,252	114 A	_____	38,366
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_____	12,982	575 X 749 X	_____	13,557
311	Pumping Equipment_____	22,400	4,652 P	_____	27,801
320	Water Treatment Equipment_____	89,498	216 P	_____	89,714
330	Distribution Reservoirs and Standpipes_____	37,859	1,676 X	_____	39,535
331	Transmission and Distribution Lines_____	861	_____	_____	861
333	Services_____	_____	_____	_____	_____
334	Meters and Meter Installations_____	9,542	2,332 X	_____	11,874
335	Hydrants_____	_____	_____	_____	_____
336	Backflow Prevention Devices_____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment_____	4,920	_____	_____	4,920
340	Office Furniture and Equipment_____	6,366	_____	3,283 X	3,083
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_____	\$ 223,194	\$ 10,314	\$ 3,397	\$ 230,111

A RECLASSIFICATIONS.

P PURCHASES IN CURRENT YEAR.

X PRIOR PERIOD ADJUSTMENTS DUE TO 1999 AUDITED FINANCIAL STATEMENTS.

UTILITY NAME: RESIDENTIAL WATER SYSTEMS, INC

YEAR OF REPORT
DECEMBER 31, 1999

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	27	0 %	3.70% %	\$ 38,252	\$ 18,796 A	\$ 1,421	\$ 20,877
301	Franchises - amortize 4 years	4	0 %	25.00% %	364	56 A	92	400
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%				
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment	17	0 %	5.88% %	2,702	974 A	797	2,525
311	Pumping Equipment	15	0 %	6.67% %	8,997	1,321 A	1,506	9,182
320	Water Treatment Equipment	17	0 %	5.88% %	89,498	12,620 A	5,267	81,945
330	Distribution Reservoirs & Standpipes	30	0 %	3.33% %	2,515		11 A	
331	Trans. & Dist. Mains		%	%			1,318	3,844
333	Services	38	0 %	2.63% %	626	450 A	22	196
334	Meter & Meter Installations	17	0 %	5.88% %	8,177	4,786 A	600	3,991
335	Hydrants		%	%				
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment	20	0 %	5.00% %	4,920	2,829 A	246	2,337
340	Office Furniture and Equipment	6	0 %	16.67% %	6,366	3,283 A		3,083
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		%	%				
	Totals				\$ 162,417	\$ 45,315	\$ 11,280	\$ 128,382 *

* This amount should tie to Sheet F-5.

A PRIOR PERIOD ADJUSTMENTS DUE TO 1999 AUDIT

W-2

DEPRECIATION 11269

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	6,000
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	6,242
616	Fuel for Power Production	759
618	Chemicals	603
620	Materials and Supplies	1,771
630	Contractual Services:	
	Billing	82,600
	Professional	7,729
	Testing	4,145
	Other	883
640	Rents	
650	Transportation Expense	
655	Insurance Expense	780
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	1,027
675	Miscellaneous Expenses - Repairs	6,486
	Total Water Operation And Maintenance Expense	\$ 119,025 *
	* This amount should tie to Sheet F-3.	

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	525	- 529	529
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	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			525	529	529
** D = Displacement C = Compound T = Turbine					

UTILITY NAME: RESIDENTIAL WATER SYSTEMS, INC.

YEAR OF REPORT
DECEMBER 31, 1999

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	NONE	4688	891		3797
February		4683	708		3975
March		6953	2618		4335
April		9421	1540		7881
May		9797	2421		7376
June		7193	1191		6002
July		6853	2294		4559
August		15627	9664		5963
September		7237	1720		5517
October		3275	-812		4087
November		4268	-3		4271
December		3881	82		3799
Total for Year		83876	22314		61562

If water is purchased for resale, indicate the following:

Vendor

Point of delivery

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

N/A

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	4"	10280			10280
PVC	6"	23545			23545
PVC	8"	4580			4580

UTILITY NAME: RESIDENTIAL WATER SYSTEMS, INC.

YEAR OF REPORT
DECEMBER 31, 1999

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed_____	1984	1984		
Types of Well Construction and Casing_____	STEEL GROUTED	STEEL GROUTED		
Depth of Wells_____	220	220		
Diameters of Wells_____	8"	8"		
Pump - GPM_____	600	600		
Motor - HP_____	30	30		
Motor Type *_____	750,000	750,000		
Yields of Wells in GPD_____				
Auxiliary Power_____				

* Submersible, centrifugal, etc.

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	STEEL	STEEL		
Capacity of Tank_____	7500	20000		
Ground or Elevated_____	GROUND	GROUND		

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer_____	N/A			
Type_____				
Rated Horsepower_____				
Pumps				
Manufacturer_____				
Type_____				
Capacity in GPM_____				
Average Number of Hours Operated Per Day_____				
Auxiliary Power_____				

UTILITY NAME: RESIDENTIAL WATER SYSTEMS, INC.

YEAR OF REPORT
DECEMBER 31, 1999

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day_____	300000		
Type of Source_____	WELL		

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_____	LIQUID CHLORINATED		
Make_____	VT 100		
Permitted Capacity (GPD)_____	1,500,000		
High service pumping			
Gallons per minute_____	NA		
Reverse Osmosis_____	NA		
Lime Treatment			
Unit Rating_____	NA		
Filtration			
Pressure Sq. Ft._____	NA		
Gravity GPD/Sq.Ft._____			
Disinfection			
Chlorinator_____	NA		
Ozone_____			
Other_____			
Auxiliary Power_____	YES		

UTILITY NAME: RESIDENTIAL WATER SYSTEMS, IN YEAR OF REPORT
DECEMBER 31, 1999

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. 715 ⁴⁷⁰
2. Maximum number of ERCs * which can be served. 715
3. Present system connection capacity (in ERCs *) using existing lines. 470
4. Future connection capacity (in ERCs *) upon service area buildout. 150
5. Estimated annual increase in ERCs *. 5
6. Is the utility required to have fire flow capacity?
If so, how much capacity is required? NO
7. Attach a description of the fire fighting facilities. FIRE TANK REFILL
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
ADDITIONAL STORAGE TANKS AND WELL UPGRADE
9. When did the company last file a capacity analysis report with the DEP? NA NA
10. If the present system does not meet the requirements of DEP rules, submit the following:
NA
 - 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 # 3424625
12. Water Management District Consumptive Use Permit # 2-83-0023ANFM
 - a. Is the system in compliance with the requirements of the CUP? YES
 - b. If not, what are the utility's plans to gain compliance? _____

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

WASTEWATER OPERATING SECTION

THE COMPANY DOES NOT PROVIDE WASTEWATER SERVICES.

UTILITY NAME: RESIDENTIAL WATER SYSTEMS, INC

YEAR OF REPORT
DECEMBER 31, 1999

CERTIFICATION OF ANNUAL REPORT

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

YES

☒

NO

☐

1. pliance with the Uniform System
of Accounts prescribed by the Florida Public Service Commission
in Rule 25-30.115 (1), Florida Administrative Code.

YES

☒

NO

☐

2. iance with all applicable rules and
orders of the Florida Public Service Commission.

YES

☒

NO

☐

3. ations 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

☒

NO

☐

4. ents the financial condition and
results of operations of the respondent for the period presented and
other information and statements presented in the report as to the
business affairs of the respondent are true, correct, and complete for
the period for which it represents.

Items Certified

1.

☒

2.

☒

3.

☒

4.

☒



(signature of chief executive officer of the utility)

1.

☐

2.

☐

3.

☐

4.

☐

N/A

(signature of chief financial officer of the utility)

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

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