

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

WU937-15-AR
Diane Mills
Wildwood Water Company, Inc.
PO Box 3767
St. Augustine, FL 32085-3767

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STATE OF FLORIDA

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PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2019



Douglas Courtney, President

21 Prince Kaarel Lane Palm Coast, Florida 32164
Telephone 386-445-2088
Website: www.execdata.net

Wildwood Water Company, Inc.
3520 Lewis Speedway
St. Augustine, FL 32085-3767

2/11/2020

RE: 2019 Wildwood Annual Report

Administrators,

Enclosed is our compilation of the Wildwood Water Company, Inc, Annual Report for the year 2019. Our compilation was limited to presenting in the form prescribed by the Florida Public Service Commission information that is the representation of management. The reports and supplementary information are not an audit or review of the financial statements of the company and should not be viewed as one.

The financial statements and supplementary information referred to above are presented in accordance with the requirements of the Florida Public Service Commission. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

The supplementary information contained on pages F-2, F-9, F-10, and W-4 through W-7, V-1, and the customer schedules on page W-3 of the accompanying prescribed form has not been audited, reviewed, or compiled by us, and accordingly, we assume no responsibility for that information.

With due regard,

Douglas Courtney, DM/IST
President

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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)

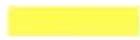
LONG TERM DEBT - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

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

Wildwood Water Company, Inc
(EXACT NAME OF UTILITY)

P. O. Box 3767 Saint Augustine, FL 32085		3520 Lewis Speedway Saint Augustine, FL 32084	
Mailing Address		Street Address	County
Telephone Number	904-829-3400	Date Utility First Organized	1979-06-27
Fax Number	904-829-3922	E-mail Address	

Sunshine State One-Call of Florida, Inc. Member No. Applied For

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: Diane Mills, 352 Lewis Speedway
St. Augustine, FL 32084

Name of subdivisions where services are provided: St. Johns County per Franchise Cert. No. 21, Part of Section 11
lying west of Wildwood Dr. and the SE Qtr. Of the NW Qtr. Of Sec. 11

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Diane N. Mills</u>	<u>STD</u>	<u>As Above</u>	
Person who prepared this report: <u>Douglas Courtney</u>	<u>DM/IST</u>	<u>21 Prince Kaarel Lane</u> <u>Palm Coast, FL 32086</u>	
Officers and Managers: <u>Gerald Mills</u>	<u>PD</u>	<u>As Above</u>	<u>\$ None</u>
<u>G. Gregory Mills</u>	<u>VPD</u>	<u>As Above</u>	<u>\$ None</u>
<u>Diane N. Mills</u>	<u>STD</u>	<u>As Above</u>	<u>\$ None</u>
<u>Cecil G. Privett</u>	<u>SVPD</u>	<u>As Above</u>	<u>\$ None</u>
			<u>\$</u>

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

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
<u>Gerald E. Mills</u>	<u>50%</u>	<u>As Above</u>	<u>\$ 0</u>
<u>G. Gregory Mills</u>		<u>As Above</u>	<u>\$ 0</u>
<u>Diane N. Mills</u>	<u>50%</u>	<u>As Above</u>	<u>\$ 0</u>
<u>Cecil G. Privett</u>		<u>As Above</u>	<u>\$ 0</u>
			<u>\$</u>
			<u>\$</u>
			<u>\$</u>

UTILITY NAME: Wildwood Water Company, Inc.

YEAR OF REPORT DECEMBER 31, 2019

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 174,057	\$ _____	\$ _____	\$ 174,057
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	_____
Total Gross Revenue_____		\$ 174,057	\$ _____	\$ _____	\$ 174,057
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 171,958	\$ _____	\$ _____	\$ 171,958
Depreciation Expense_____	F-5	22,961	_____	_____	22,961
CIAC Amortization Expense_____	F-8	-1,210	_____	_____	-1,210
Taxes Other Than Income_____	F-7	17,337	_____	_____	17,337
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 211,046	_____	_____	\$ 211,046
Net Operating Income (Loss)		\$ -36,989	\$ _____	\$ _____	\$ -36,989
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		_____	_____	_____	_____
Donations		2,693	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ -39,682	\$ _____	\$ _____	\$ -39,682

UTILITY NAME: Wildwood Water Company, Inc.

YEAR OF REPORT DECEMBER 31, 2019

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ <u>805402</u>	\$ <u>805402</u>
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	<u>770439</u>	<u>747478</u>
Net Utility Plant _____		\$ <u>34963</u>	\$ <u>57924</u>
Cash _____		<u>6,267</u>	<u>6773</u>
Customer Accounts Receivable (141) _____		<u>9,225</u>	<u>9225</u>
Other Assets (Specify): _____			
Non-Utility Property _____		<u>217,937</u>	<u>217,937</u>
Total Assets _____		\$ <u>268392</u>	\$ <u>291859</u>
Liabilities and Capital:			
Common Stock Issued (201) _____	F-6	<u>500</u>	<u>500</u>
Preferred Stock Issued (204) _____	F-6	<u>0</u>	<u>0</u>
Other Paid in Capital (211) _____		<u>200309</u>	<u>200309</u>
Retained Earnings (215) _____	F-6	<u>-631016</u>	<u>-627920</u>
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6	<u>0</u>	<u>0</u>
Total Capital _____		\$ <u>-430207</u>	\$ <u>-427111</u>
Long Term Debt (224) _____	F-6	\$ _____	\$ _____
Accounts Payable (231) _____		<u>551016</u>	<u>551016</u>
Notes Payable (232) _____		<u>5999</u>	<u>5999</u>
Customer Deposits (235) _____		<u>27933</u>	<u>27933</u>
Accrued Taxes (236) _____		<u>7848</u>	<u>7848</u>
Other Liabilities (Specify) _____			
Loan from Shareholder _____		<u>100983</u>	<u>120144</u>
Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8	<u>4820</u>	<u>6030</u>
Total Liabilities and Capital _____		\$ <u>268392</u>	\$ <u>291859</u>

UTILITY NAME Wildwood Water Company, Inc.

YEAR OF REPORT DECEMBER 31, 2019

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>741152</u>	\$ _____	\$ _____	\$ <u>741152</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
Land	<u>64250</u>	_____	_____	<u>64250</u>
Total Utility Plant _____	\$ <u>805402</u>	\$ _____	\$ _____	\$ <u>805402</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	<u>747478</u>	\$ _____	\$ _____	\$ <u>747478</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>22961</u>	\$ _____	\$ _____	\$ <u>22961</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>22961</u>	\$ _____	\$ _____	\$ <u>22961</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>770439</u>	\$ _____	\$ _____	\$ <u>770439</u>

UTILITY NAME: Wildwood Water Company, Inc.

YEAR OF REPORT DECEMBER 31, 2019

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	1	_____
Shares authorized _____	500	_____
Shares issued and outstanding _____	500	_____
Total par value of stock issued _____	500	_____
Dividends declared per share for year _____	0	_____

RETAINED EARNINGS (215)

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ -594027
Changes during the year (Specify):		
Net Profit _____	_____	-36,989
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ -631016

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	
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ _____

UTILITY NAME: Wildwood Water Company, Inc.

YEAR OF REPORT DECEMBER 31, 2019

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	1	_____
Shares authorized _____	500	_____
Shares issued and outstanding _____	500	_____
Total par value of stock issued _____	500	_____
Dividends declared per share for year _____	0	_____

RETAINED EARNINGS (215)

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ -594027
Changes during the year (Specify):		
Net Profit _____	_____	-36,989
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ -631016

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	
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ _____

UTILITY NAME: Wildwood Water Company, Inc.

YEAR OF REPORT DECEMBER 31, 2019

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	1	_____
Shares authorized _____	500	_____
Shares issued and outstanding _____	500	_____
Total par value of stock issued _____	500	_____
Dividends declared per share for year _____	0	_____

RETAINED EARNINGS (215)

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ -594027
Changes during the year (Specify):		
Net Profit _____	_____	-36,989
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ -631016

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	
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ _____

UTILITY NAME: Wildwood Water Company, Inc.

YEAR OF REPORT DECEMBER 31, 2019

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ 0	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	900	_____	_____	900
Regulatory assessment fee _____	7833	_____	_____	7833
Other (Specify) _____	_____	_____	_____	_____
Fees, Tax Penalties, Licenses	8164	_____	_____	8164
SJC Taxes	440	_____	_____	440
Total Tax Expense _____	\$ 17337	\$ _____	\$ _____	\$ 17337

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
ExecData, Inc.	\$ 1000	\$ _____	Bookkeeping
Jade Services	\$ 20809	\$ _____	Consultant
George Pezanowski	\$ 27523	\$ _____	Consultant
Scott Borrillo	\$ 11871	\$ _____	Consultant
McLeod Firm	\$ 10000	\$ _____	Attorney
James Mcune	\$ 250	\$ _____	Attorney
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
Total	\$ 71453	\$ _____	_____

UTILITY NAME: Wildwood Water Company, Inc.

YEAR OF REPORT DECEMBER 31, 2019

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ 20155	\$ _____	\$ 20155
2) Add credits during year_____	\$ 0	\$ _____	\$ 0
3) Total_____	20155	_____	20155
4) Deduct charges during the year_____	0	_____	0
5) Balance end of year_____	20155	_____	20155
6) Less Accumulated Amortization_____	15335	_____	15335
7) Net CIAC_____	\$ 4820	\$ _____	\$ 4820

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_____	_____	_____	\$ 0	\$ 0
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		
_____	_____	\$ _____	\$ 0	\$ 0
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.)_____			\$ 0	\$ 0

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year_____	\$ 14125	\$ _____	\$ 14125
Add Debits During Year:_____	1210	_____	1210
Deduct Credits During Year:_____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ 15335	\$ _____	\$ 15335

WATER
OPERATING
SECTION

UTILITY NAME: Wildwood Water Company, Inc.

YEAR OF REPORT DECEMBER 31, 2019

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises_____	_____	_____	_____	_____
303	Land and Land Rights_____	64250	_____	_____	64250
304	Structures and Improvements_____	20500	_____	_____	20500
305	Collecting and Impounding Reservoirs_____	1461	_____	_____	1461
306	Lake, River and Other Intakes_____	_____	_____	_____	_____
307	Wells and Springs_____	59230	_____	_____	59230
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____
309	Supply Mains_____	240630	_____	_____	240630
310	Power Generation Equipment_____	3787	_____	_____	3787
311	Pumping Equipment_____	14824	_____	_____	14824
320	Water Treatment Equipment_____	990	_____	_____	990
330	Distribution Reservoirs and Standpipes_____	_____	_____	_____	_____
331	Transmission and Distribution Lines_____	_____	_____	_____	_____
333	Services_____	_____	_____	_____	_____
334	Meters and Meter Installations_____	123385	_____	_____	123385
335	Hydrants_____	_____	_____	_____	_____
336	Backflow Prevention Devices_____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment_____	176944	_____	_____	176944
340	Office Furniture and Equipment_____	99401	_____	_____	99401
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_____	\$ 805402	\$ _____	\$ _____	\$ 805402

UTILITY NAME: Wildwood Water Company

YEAR OF REPORT DECEMBER 31, 2019

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements		%	%	\$ 18272	\$	\$ 892	\$ 19164
305	Collecting and Impounding Reservoirs		%	%	1461			1461
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%	54952		2154	57106
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%	241077		714	241791
310	Power Generating Equipment		%	%	3787			3787
311	Pumping Equipment		%	%	12630		930	13560
320	Water Treatment Equipment		%	%	990			990
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains		%	%				
333	Services		%	%				
334	Meter & Meter Installations		%	%	116900		1923	118823
335	Hydrants		%	%				
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%	183391		193	183584
340	Office Furniture and Equipment		%	%	96018		155	96173
341	Transportation Equipment		%	%	18000		16000	34000
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				\$ 747478	\$	\$ 22961	\$ 770439 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Wildwood Water Company

<p>YEAR OF REPORT DECEMBER 31, 2019</p>

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees_____	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	_____
604	Employee Pensions and Benefits_____	_____
610	Purchased Water_____	_____
615	Purchased Power_____	6091
616	Fuel for Power Production_____	_____
618	Chemicals_____	3809
620	Materials and Supplies_____	24698
630	Contractual Services:	
	Billing_____	22411
	Professional_____	71453
	Testing_____	1608
	Other_____	_____
640	Rents_____	_____
650	Transportation Expense_____	22018
655	Insurance Expense_____	3140
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
670	Bad Debt Expense_____	_____
675	Miscellaneous Expenses_____	16730
	Total Water Operation And Maintenance Expense_____	\$ 171958 *

* 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	343	343	343
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	343	343

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Wildwood Water Company, Inc.

YEAR OF REPORT DECEMBER 31, 2019

SYSTEM NAME: Wildwood

PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January_____	_____	1,529	_____	1,529	1,484
February_____	_____	1,342	_____	1,342	1,341
March_____	_____	1,680	_____	1,680	918
April_____	_____	1,649	_____	1,649	1,504
May_____	_____	1,997	_____	1,997	1,184
June_____	_____	1,904	_____	1,904	1,504
July_____	_____	1,672	_____	1,672	1,637
August_____	_____	1,714	_____	1,714	1,206
September_____	_____	1,652	_____	1,652	1,390
October_____	_____	1,502	_____	1,502	1,118
November_____	_____	1,587	_____	1,587	1,072
December_____	_____	1,583	_____	1,583	1,359
Total for Year_____	_____	19,811	_____	19,811	15,717

If water is purchased for resale, indicate the following:

Vendor _____
Point of delivery _____

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

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	6"	10215	_____	_____	10215
PVC	4"	1300	_____	_____	1300
PVC	3"	6740	_____	_____	6740
PVC	2"	10750	_____	_____	10750
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: Wildwood Water Company

YEAR OF REPORT DECEMBER 31, 2019

SYSTEM NAME: Wildwood

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed_____	See_____	_____	_____	_____
Types of Well Construction and Casing_____	Attached_____	_____	_____	_____
_____	List_____	_____	_____	_____
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)	Steel_____	Steel_____	_____	_____
Capacity of Tank_____	30000_____	30000_____	_____	_____
Ground or Elevated_____	Ground_____	Ground_____	_____	_____

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
<u>Motors</u>				
Manufacturer_____	Century_____	Baldor_____	Baldor_____	_____
Type_____	ODP_____	ODP_____	ODP_____	_____
Rated Horsepower_____	7.5_____	10_____	10_____	_____
<u>Pumps</u>				
Manufacturer_____	Sta-Rite_____	Sta-Rite_____	Sta-Rite_____	_____
Type_____	Horiz. Centr._____	Horiz. Centr._____	Horiz. Centr._____	_____
Capacity in GPM_____	250_____	250_____	250_____	_____
Average Number of Hours Operated Per Day_____	1.49_____	1.49_____	1.49_____	_____
Auxiliary Power_____	25 kw Gen_____	25 kw Gen_____	25 kw Gen_____	_____

TABLE 1 - SOURCES OF WATER

SUMMARY OF EXISTING WATER SOURCES

Well or Pump No.	Wellfield or Facility Name	Casing Dia. (in)	Casing Depth (ft)	Total Depth (ft)	Operation Hrs/Wk	Pump Capacity (gpm)	Date Drilled	Existing or Proposed (date)	Type of Use
1	Wildwood Water	2	70-80	90	24	15	On file	Existing	Household
2	Wildwood Water	2	70-80	90	24	15	On file	Existing	Household
3	Wildwood Water	2	70-80	90	24	15	On file	Existing	Household
4	Wildwood Water	2	70-80	90	24	15	On file	Existing	Household
5	Wildwood Water	Capped	n/a	n/a	n/a	n/a	On file	Existing	Household
6	Wildwood Water	4	70-80	90	24	25	On file	Existing	Household
7	Wildwood Water	4	70-80	90	24	25	On file	Existing	Household
8	Wildwood Water	4	70-80	90	24	25	On file	Existing	Household
9	Wildwood Water	4	200	240	24	30	On file	Existing	Household
10	Wildwood Water	4	70-80	90	24	25	On file	Existing	Household
11	Wildwood Water	2	70-80	90	24	15	On file	Existing	Household
12	Wildwood Water	2	70-80	90	24	15	On file	Existing	Household
13	Wildwood Water	Undev.	n/a	n/a	n/a	n/a	On file	Existing	Household
14	Wildwood Water	6	50	100	24	103	On file	Existing	Household
15	Wildwood Water	6	50	100	24	97	On file	Existing	Household

Notes:

Well #5 is capped and not in use.

Well #9 is a Floridan Well in use for Household, Essential and Fire Uses.

Well #13 is undeveloped, not recognized by SJRWMD, numbered by FDEP.

All wells are on line for use 24 hrs per day. Actual pumping time is significantly less.

Water Use is typically Household. Some flow is for Water Utility Use and some is likely Unaccounted for Water.

UTILITY NAME: Wildwood Water Company

YEAR OF REPORT DECEMBER 31, 2019

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day_____	110000	_____	_____
Type of Source_____	Groundwater	_____	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_____	Chlorinator	_____	_____
Make_____	Stenner	_____	_____
Permitted Capacity (GPD)_____	173360	_____	_____
High service pumping		_____	_____
Gallons per minute_____	750	_____	_____
Reverse Osmosis_____	N/A	_____	_____
Lime Treatment		_____	_____
Unit Rating_____	N/A	_____	_____
Filtration		_____	_____
Pressure Sq. Ft._____	N/A	_____	_____
Gravity GPD/Sq.Ft._____	N/A	_____	_____
Disinfection		_____	_____
Chlorinator_____	50 GPD	_____	_____
Ozone_____	N/A	_____	_____
Other_____	N/A	_____	_____
Auxiliary Power_____	25 kw Gen	_____	_____

UTILITY NAME: Wildwood Water Company

YEAR OF REPORT
DECEMBER 31, 2019

SYSTEM NAME: Wildwood

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. 397
2. Maximum number of ERCs * which can be served. 495
3. Present system connection capacity (in ERCs *) using existing lines. 495
4. Future connection capacity (in ERCs *) upon service area buildout. 950
5. Estimated annual increase in ERCs *. 20
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
There are no plans as of 12/31/2014

9. When did the company last file a capacity analysis report with the DEP? Exempt
10. If the present system does not meet the requirements of DEP rules, submit the following: N/A
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 2551370
12. Water Management District Consumptive Use Permit # CUP #324
 - 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? N/A

* 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**

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

UTILITY NAME Wildwood Water Company, Inc.

YEAR OF REPORT DECEMBER 31, 2019

SCHEDULE "A"

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

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

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

APPROVED AFUDC RATE

Current Commission approved AFUDC rate: _____ %
Commission Order Number approving AFUDC rate: _____

UTILITY NAME: Wildwood Water Company, Inc.

YEAR OF REPORT
DECEMBER 31, 2019

CERTIFICATION OF ANNUAL REPORT

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

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

Items Certified

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	<u>Deane Miller</u> *
				(signature of chief executive officer of the utility)
				Date: <u>March 24, 2020</u>
1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>	<u>Deane Miller</u> *
				(signature of chief financial officer of the utility)
				Date: <u>March 24, 2020</u>

* 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.