

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

REALNOR HALLANDALE, INC.

Exact Legal Name of Respondent

281-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



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APR 27 2001

Florida Public Service Commission
Division of Water and Wastewater

SU826-00-AR

REALNOR HALLENDALE, INC.

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2000

ECONOMIC REGULATION
01 APR 27 PM 12:13
PUBLIC SERVICE

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
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 unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
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 with not enough room. Such a schedule 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 statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission
Division of Water and Wastewater
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0873**

The fourth copy should be retained by the utility.

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EXECUTIVE SUMMARY

UTILITY NAME: RealNor Hallandale, Inc.

CERTIFICATION OF ANNUAL REPORT

COPY

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

YES NO 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES NO 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

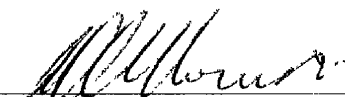
YES NO 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.

YES NO 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.

REGULATORY SERVICE
01 MAY 15 AM 10:59
ECONOMIC REGULATION

Items Certified

1.	2.	3.	4.
X	X	X	X


(Signature of Chief Executive Officer of the utility) *

1.	2.	3.	4.
X	X	X	X


(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.

NOTES:
Item 1: This report has been completed in substantial compliance with the USOA, but the bookkeeping system for the utility is still in the process of being established. When it is completed, it will be in substantial compliance with the USOA.

ANNUAL REPORT OF

YEAR OF REPORT
December 31, 2000

RealNor Hallandale, Inc.
(Exact Name of Utility)

County: Lee

List below the exact mailing address of the utility for which normal correspondence should be sent:

ATTN: Lloyd N. Liggett
c/o Northern Trust Bank
4001 Tamiami Trail North
Naples, FL 34103
Telephone: 941-262-8800, ext. 159

E Mail Address: LNL1@NTRS.COM

WEB Site:

Sunshine State One-Call of Florida, Inc. Member Number

Name and address of person to whom correspondence concerning this report should be addressed:

ATTN: Lloyd N. Liggett
c/o Northern Trust Bank
4001 Tamiami Trail North
Naples, FL 34103
Telephone: 941-262-8800, ext. 159

List below the address of where the utility's books and records are located:

ATTN: Lloyd N. Liggett
c/o Northern Trust Bank
4001 Tamiami Trail North
Naples, FL 34103
Telephone: 941-262-8800, ext. 159

List below any groups auditing or reviewing the records and operations:

Severn Tent -Avatar Utility Services, LLC

Date of original organization of the utility: March 30, 1993

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

Individual Partnership Sub S Corporation 1120 Corporation
[X]

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

Table with 2 columns: Name, Percent Ownership. Row 1: Northern Trust Bank of Florida, N.A., 100%

UTILITY NAME: RealNor Hallandale, Inc.

YEAR OF REPORT December 31, 2000
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**DIRECTORY OF PERSONNEL WHO CONTACT
THE FLORIDA PUBLIC SERVICE COMMISSION**

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Lloyd Liggett (Primary contact)		Authorized Representative	General Business
Valerie Stott (Copy on all matters)		Ass't Secretary	General Business
Frank Seidman Management & Regulatory Consultants, Inc. (850)-877-673	Rate Consultant		Regulatory Matters
David Erwin Young, Van Assenderp, Varanadoe & Anderson, P.A. (850-926-9331	Attorney		Legal & Regulatory Matters

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

A. Company History

RealNor Hallandale, Inc. obtained the assets of and rights to existing certificated Bonita Country Club Utilities, Inc (BCCU) following a foreclosure. RealNor has been operating the utility since July, 1999. The certificate transfer was not granted until March 22, 2000 [Order No. PSC-00-0579-PAA-SU]. For the period July through September, 1999, BCCU continued to collect sales revenues and incur expenses, even though RealNor had assumed responsibility for operation of the utility as required by 367.071(6), F.S. On October 25, 1999, the Commission established an escrow account. BCCU would continue to bill for and collect sales and CIAC revenues from customers and such revenues were to be deposited into the escrow account during the pendency of the resolution of this certificate case. This situation continued through March, 2000. Order No. PSC-00-0579-PAA-SU (3/22/2000) ordered that the escrow account be closed by disbursing an amount to BCCU for expenses incurred, with the remaining amount to be disbursed to RealNor. The disbursement of the escrow account to RealNor was not carried out until August 18, 2000. Copies of partial bank statements have been provided by the PSC, but as of the filing date of this report, a full accounting has not been received. Neither has any detail been provided as to the breakdown of the deposits to the account or any disbursements to BCCU.

B. Public Services Rendered

RealNor Hallandale, Inc. provides wastewater collection, treatment and disposal services to customers within its certificated area.

C. Major Goals and Objectives

RealNor Hallandale, Inc. intends to continue providing services to its customers as required by Florida statutes for as long as it is the certificated operator of the system.

D. Major Operating Divisions and Functions

RealNor Hallandale is a single system wastewater utility. Daily operations are carried out by Severn Trent - Avatar Utility Services, LLC under an Agreement for the Operation and Maintenance of RealNor Hallandale's Assets and for the Administration of Sewer Fees, Billing and Collection Functions, dated July 14, 1999.

E. Current and Projected Growth Patterns

Annual growth patterns are not known at this time. Although RealNor assumed operating responsibilities in July, 1999, BCCU retained customer records and continued billing services until April, 2000. During the pendency of the transfer proceedings there was no active development of the customer base. It appears that less than 10 customers may have been added to the system during 1999. There is still sufficient land available within the certificated area to develop it to the full potential of 1,800 ERCs. RealNor has had some building activity and a minimal number of units have been added.

F. Major Transactions Having a Material Effect on Operations.

None

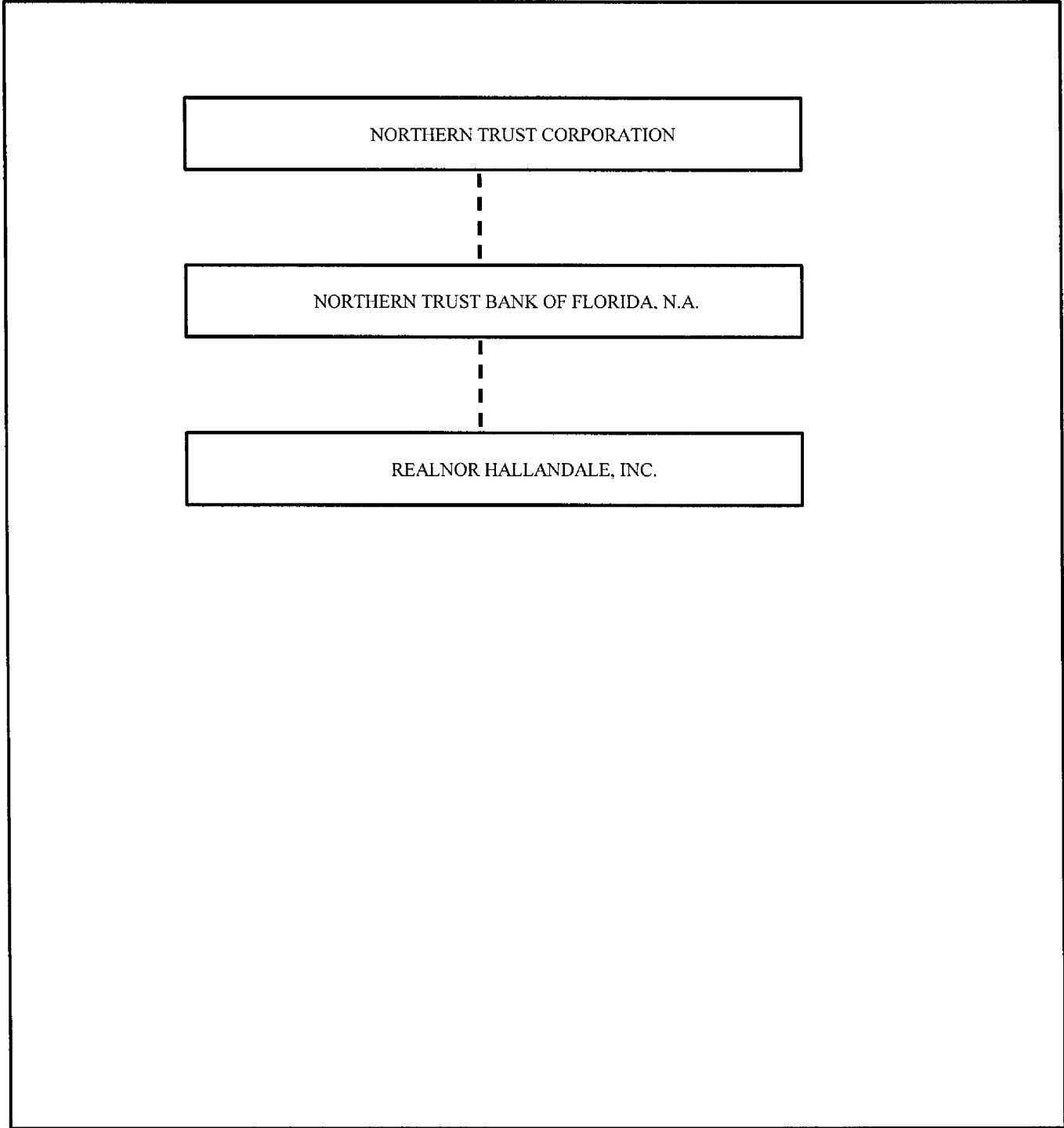
UTILITY NAME: RealNor Hallandale, Inc.

YEAR OF REPORT
December 31, 2000

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 8/2000

Complete below an organizational chart that show all parents, subsidiaries and affiliates of the utility.
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).



COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
William L. Morrison	President	1%	\$ 0
Stephen A. Lynch, III	Vice President Secretary	1%	0
Carlos Noble	Vice President	1%	0
James Sigsbee	Treasurer	1%	0
Valerie A. Stott	Officer Ass't. Secretary	1%	0

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Mark Stevens	Director	0	\$ 0
Stephen A. Lynch, III	Director	0	0
Carlos Noble	Director	0	0

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
William L. Morrison	None	\$ 0	Northen Trust Bank of Florida
Stephen A. Lynch, III	None	0	Northen Trust Bank of Florida
Carlos Noble	None	0	Northen Trust Bank of Florida
James Sigsbee	None	0	Northen Trust Bank of Florida
Valerie A. Stott	None	0	Northen Trust Bank of Florida
Mark Stevens	None	0	Northen Trust Bank of Florida

* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principle occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
William L. Morrison	Chairman & CEO	Northern Trust Bank of Florida, N.A.	700 Brickell Ave. Miami, FL 33131
Stephen A. Lynch, III	Sr. Vice President - General Counsel	Northern Trust Bank of Florida, N.A.	700 Brickell Ave. Miami, FL 33131
Carlos Noble	Sr. Vice President - Credit	Northern Trust Bank of Florida, N.A.	700 Brickell Ave. Miami, FL 33131
James Sigsbee	Sr. Vice President, Chief Financial Officer	Northern Trust Bank of Florida, N.A.	700 Brickell Ave. Miami, FL 33131
Valerie A. Stott	Vice President - Legal	Northern Trust Bank of Florida, N.A.	700 Brickell Ave. Miami, FL 33131
Mark Stevens	President - P.F.S.	Northern Trust Corp.	50 S. LaSalle St. Chicago, IL 60675

UTILITY NAME: RealNor Hallandale, Inc.

**BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT
RESULT OF PROVIDING WATER OR WASTEWATER SERVICE**

Complete the following for any business which is conducted as a byproduct, coproduct, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
BUSINESS OR SERVICE CONDUCTED (a)						
NOT APPLICABLE	\$		\$			

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
 - management, legal and accounting services
 - computer services
 - engineering & construction services
 - repairing and servicing of equipment
 - material and supplies furnished
 - leasing of structures, land, and equipment
 - rental transactions
 - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased (S)old (d)	AMOUNT (e)
				\$
	NOT APPLICABLE			

UTILITY NAME: RealNor Hallandale, Inc.

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.
2. Below are examples of some types of transactions to include:
 - purchase, sale or transfer of equipment
 - purchase, sale or transfer of land and structures
 - purchase, sale or transfer of securities
 - noncash transfers of assets
 - noncash dividends other than stock dividends
 - write-off of bad debts or loans
3. The columnar instructions follow:
 - (a) Enter name of related party or company.
 - (b) Describe briefly the type of assets purchased, sold or transferred.
 - (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
 - (d) Enter the net book value for each item reported.
 - (e) Enter the net profit or loss for each item reported. (column (c) - column (d))
 - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
	[NOT APPLICABLE]	\$	\$	\$	\$

FINANCIAL SECTION

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 1,258,405	\$ 1,258,405
108-110	Less: Accumulated Depreciation and Amortization	F-8	300,400	335,759
Net Plant			\$ 958,004	\$ 922,646
114-115	Utility Plant Acquisition adjustment (Net)	F-7	(17,088)	(13,291)
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 940,916	\$ 909,355
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9		
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property				
123	Investment In Associated Companies	F-10	0	
124	Utility Investments	F-10	0	
125	Other Investments	F-10	0	
126-127	Special Funds	F-10	0	
Total Other Property & Investments				
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ (37)	\$ 0
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11		34,806
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12		
Total Current and Accrued Assets			\$ (37)	\$ 34,806

* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ _____	\$ 100
204	Preferred Stock Issued	F-15	_____	_____
202,205 *	Capital Stock Subscribed		_____	_____
203,206 *	Capital Stock Liability for Conversion		_____	_____
207 *	Premium on Capital Stock		_____	_____
209 *	Reduction in Par or Stated Value of Capital Stock		_____	_____
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		_____	_____
211	Other Paid - In Capital		696,419	667,415
212	Discount On Capital Stock		_____	_____
213	Capital Stock Expense		_____	_____
214-215	Retained Earnings	F-16	(97,017)	(92,889)
216	Reacquired Capital Stock		_____	_____
218	Proprietary Capital (Proprietorship and Partnership Only)		_____	_____
Total Equity Capital			\$ 599,402	\$ 574,626
LONG TERM DEBT				
221	Bonds	F-15	_____	_____
222 *	Reacquired Bonds		_____	_____
223	Advances from Associated Companies	F-17	_____	_____
224	Other Long Term Debt	F-17	_____	_____
Total Long Term Debt			\$ _____	\$ _____
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		_____	27,129
232	Notes Payable	F-18	_____	_____
233	Accounts Payable to Associated Companies	F-18	_____	_____
234	Notes Payable to Associated Companies	F-18	_____	_____
235	Customer Deposits		_____	_____
236	Accrued Taxes	W/S-3	_____	920
237	Accrued Interest	F-19	_____	_____
238	Accrued Dividends		_____	_____
239	Matured Long Term Debt		_____	_____
240	Matured Interest		_____	_____
241	Miscellaneous Current & Accrued Liabilities	F-20	_____	_____
Total Current & Accrued Liabilities			\$ _____	\$ 28,049

* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	_____	_____
253	Other Deferred Credits	F-21	_____	_____
255	Accumulated Deferred Investment Tax Credits		_____	_____
Total Deferred Credits			\$ _____	\$ _____
OPERATING RESERVES				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____	\$ _____
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 666,858	\$ 674,858
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(272,266)	(292,060)
Total Net C.I.A.C.			\$ 394,592	\$ 382,798
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____	\$ _____
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 993,994	\$ 985,473

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 214,017	\$ 228,027
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 214,017	\$ 228,027
401	Operating Expenses	F-3(b)	\$ 234,158	\$ 179,231
403	Depreciation Expense:	F-3(b)	\$ 34,802	\$ 35,359
	Less: Amortization of CIAC	F-22	18,915	19,794
Net Depreciation Expense			\$ 15,887	\$ 15,565
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	24,398	23,103
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			\$ 274,443	\$ 217,900
Net Utility Operating Income			\$ (60,427)	\$ 10,128
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ (60,427)	\$ 10,128

* For each account, Column e should agree with Columns f, g and h on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
_____	\$ 228,027	\$ _____
\$ _____	\$ 228,027	\$ _____
\$ _____	\$ 179,231	\$ _____
_____	35,359	_____
_____	19,794	_____
\$ _____	\$ 15,565	\$ _____
_____	23,103	_____
_____	_____	_____
_____	_____	_____
\$ _____	\$ 217,900	\$ _____
\$ _____	\$ 10,128	\$ _____
_____	_____	_____
_____	_____	_____
\$ _____	\$ 10,128	\$ _____

* Total of Schedules W-3 / S-3 for all rate groups.

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ (60,427)	\$ 10,128
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ _____	\$ _____
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income		\$ _____	\$ _____
409.20	Income Taxes		_____	_____
410.20	Provision for Deferred Income Taxes		_____	_____
411.20	Provision for Deferred Income Taxes - Credit		_____	_____
412.20	Investment Tax Credits - Net		_____	_____
412.30	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ _____	\$ _____
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 0	\$ _____
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ _____	\$ _____
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ _____	\$ _____
NET INCOME			\$ (60,427)	\$ 10,128

Explain Extraordinary Income:

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$	\$ 1,258,405
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8		335,759
110	Accumulated Amortization	F-8		
271	Contributions In Aid of Construction	F-22		674,858
252	Advances for Construction	F-20		
Subtotal			\$	\$ 247,788
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22		292,060
Subtotal			\$	\$ 539,848
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			22,404
	Other (Specify): _____ _____ _____			
RATE BASE			\$	\$ 562,252
NET UTILITY OPERATING INCOME			\$	\$ 10,128
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)				1.80%

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 574,626	100.00%		0.00%
Preferred Stock				
Long Term Debt				
Customer Deposits				
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes				
Other (Explain)				
Total	\$ 574,626	100.00%		

(1) If the utility's capital structure is not used, explain which capital structure is used.

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Equity:	_____ %
Equity:	_____

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

DC rate:	_____ %
DC rate:	_____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME: RealNor Hallandale, Inc.

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$	\$	\$	\$	\$	\$
Preferred Stock						
Long Term Debt						
Customer Deposits						
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Inc. Taxes						
Other (Explain)						
Total	\$	\$	\$	\$	\$	\$

(1) Explain below all adjustments made in Columns (e) and (f):

THIS SCHEDULE NOT APPLICABLE

UTILITY NAME: RealNor Hallandale, Inc.

YEAR OF REPORT December 31, 2000
--

**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ _____	\$ 1,258,405	\$ _____	\$ 1,258,405
102	Utility Plant Leased to Other	_____	_____	_____	_____
103	Property Held for Future Use	_____	_____	_____	_____
104	Utility Plant Purchased or Sold	_____	_____	_____	_____
105	Construction Work in Progress	_____	_____	_____	_____
106	Completed Construction Not Classified	_____	_____	_____	_____
	Total Utility Plant	\$ _____	\$ 1,258,405	\$ _____	\$ 1,258,405

**UTILITY PLANT ACQUISITION ADJUSTMENTS
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment PSC-00-0579-PAA-SU NOT included in rate base.	\$ _____	\$ (18,987)	\$ _____	\$ (18,987)
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Plant Acquisition Adjustments	\$ _____	\$ (18,987)	\$ _____	\$ (18,987)
115	Accumulated Amortization	\$ _____	\$ (5,696)	\$ _____	\$ (5,696)
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Accumulated Amortization	\$ _____	\$ (5,696)	\$ _____	\$ (5,696)
	Net Acquisition Adjustments	\$ _____	\$ (13,291)	\$ _____	\$ (13,291)

UTILITY NAME: RealNor Hallandale, Inc.

YEAR OF REPORT
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ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108				
Balance first of year	\$	\$ 300,400	\$	\$ 300,400
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$	\$ 35,359	\$	\$ 35,359
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Salvage				
Other Credits (Specify):				
Total Credits	\$	\$ 35,359	\$	\$ 35,359
Debits during year:				
Book cost of plant retired				
Cost of Removal				
Other Debits (specify):				
Total Debits	\$	\$	\$	\$
Balance end of year	\$	\$ 335,759	\$	\$ 335,759
ACCUMULATED AMORTIZATION Account 110				
Balance first of year	\$	\$	\$	\$
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$	\$	\$	\$
Other Accounts (specify):				
Total credits	\$	\$	\$	\$
Debits during year:				
Book cost of plant retired				
Other debits (specify):				
Total Debits	\$	\$	\$	\$
Balance end of year	\$	\$	\$	\$

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: RealNor Hallandale, Inc.

YEAR OF REPORT December 31, 2000
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**REGULATORY COMMISSION EXPENSE
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
<input type="text" value="NOT APPLICABLE"/>	\$ _____	_____	\$ _____
	_____	_____	_____
	_____	_____	_____
Total	\$ _____	_____	\$ _____

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
<input type="text" value="NOT APPLICABLE"/>	\$ _____	\$ _____	\$ _____	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ _____

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132):	_____
<input type="text" value="NOT APPLICABLE"/>	\$ _____

Total Special Deposits	\$ _____
OTHER SPECIAL DEPOSITS (Account 133):	_____
	\$ _____

Total Other Special Deposits	\$ _____

UTILITY NAME: RealNor Hallandale, Inc.

YEAR OF REPORT December 31, 2000
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**INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): <hr/> <div align="center" style="border: 1px solid black; padding: 2px;">NOT APPLICABLE</div> <hr/> <hr/>	\$ _____ <hr/> <hr/>	\$ _____ <hr/> <hr/>
Total Investment in Associated Companies		\$ _____
UTILITY INVESTMENTS (Account 124): <hr/> <div align="center" style="border: 1px solid black; padding: 2px;">NOT APPLICABLE</div> <hr/> <hr/>	\$ _____ <hr/> <hr/>	\$ _____ <hr/> <hr/>
Total Utility Investment		\$ _____
OTHER INVESTMENTS (Account 125): <hr/> <div align="center" style="border: 1px solid black; padding: 2px;">NOT APPLICABLE</div> <hr/> <hr/>	\$ _____ <hr/> <hr/>	\$ _____ <hr/> <hr/>
Total Other Investment		\$ _____
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): <hr/> <div align="center" style="border: 1px solid black; padding: 2px;">NOT APPLICABLE</div> <hr/> <hr/>	\$ _____ <hr/> <hr/>	\$ _____ <hr/> <hr/>
Total Special Funds		\$ _____

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in
 Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$	
Wastewater	34,806	
Other		
Total Customer Accounts Receivable	\$	34,806
OTHER ACCOUNTS RECEIVABLE (Account 142):		
_____	\$	

Total Other Accounts Receivable	\$	
NOTES RECEIVABLE (Account 144):		
_____	\$	

Total Notes Receivable	\$	
Total Accounts and Notes Receivable	\$	34,806
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$	
Add: Provision for uncollectibles for current year	\$	
Collection of accounts previously written off		
Utility Accounts		
Others		

Total Additions	\$	
Deduct accounts written off during year:		
Utility Accounts		
Others		

Total accounts written off	\$	
Balance end of year	\$	
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	\$	34,806

UTILITY NAME: RealNor Hallandale, Inc.

YEAR OF REPORT December 31, 2000
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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
	\$ _____

NOT APPLICABLE	_____

Total	\$ _____

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
	%	\$ _____
	%	_____
NOT APPLICABLE	%	_____
	%	_____
	%	_____
	%	_____
	%	_____
	%	_____
Total		\$ _____

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
	\$ _____

NOT APPLICABLE	_____

Total Miscellaneous Current and Accrued Liabilities	\$ _____

UTILITY NAME: RealNor Hallandale, Inc.

YEAR OF REPORT December 31, 2000
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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):		
<input type="text" value="NOT APPLICABLE"/>	\$ _____	\$ _____
	_____	_____
	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
<input type="text" value="NOT APPLICABLE"/>	\$ _____	\$ _____
	_____	_____
	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
<input type="text" value="NOT APPLICABLE"/>	\$ _____

Total Extraordinary Property Losses	\$ _____

UTILITY NAME: RealNor Hallandale, Inc.

YEAR OF REPORT December 31, 2000
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**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
	\$ _____	\$ _____
	_____	_____
	_____	_____
Total Deferred Rate Case Expense	\$ <u> N/A </u>	\$ <u> N/A </u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Legal and consulting expenses associated with foreclosing on assets of BCCU, incurred in order to be able to apply for transfer of certificate in Docket No. 990975-SU. \$59,017.	\$ _____	\$ _____
	11,803	41,312
	_____	_____
	_____	_____
	_____	_____
Total Other Deferred Debits	\$ <u> 11,803 </u>	\$ <u> 41,312 </u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
	\$ _____	\$ _____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
Total Regulatory Assets	\$ <u> N/A </u>	\$ <u> N/A </u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u> 11,803 </u>	\$ <u> 41,312 </u>

UTILITY NAME: RealNor Hallandale, Inc.

YEAR OF REPORT December 31, 2000
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**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	\$1.00	\$
Shares authorized	100	
Shares issued and outstanding	100	100
Total par value of stock issued		% \$
Dividends declared per share for year		% \$
PREFERRED STOCK		
Par or stated value per share		% \$
Shares authorized		
Shares issued and outstanding		0
Total par value of stock issued		% \$
Dividends declared per share for year		% \$

* Account 204 not applicable for Class B utilities.

Note: Common stock authorized & issued per Articles of Incorporation, 4/6/93, but inadvertently left out of the 1999 Annual Report.

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
	%		\$
	%		
	%		
NOT APPLICABLE	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

STATEMENT OF RETAINED EARNINGS

- Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (97,017)
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: Account for 1999 perc. pond lease expense not previously recorded.	\$ (6,000)
	Total Credits:	\$ (6,000)
	Debits:	
	Total Debits:	
435	Balance Transferred from Income	\$ 10,128
436	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings	
437	Dividends Declared: Preferred Stock Dividends Declared	
438	Common Stock Dividends Declared	
	Total Dividends Declared	
215	Year end Balance	\$ (92,889)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	
Total Retained Earnings		\$ (92,889)

Notes to Statement of Retained Earnings:

Ownership of the assets of this utility transferred from BCCU to RealNor in July, 1999. Per PSC Staff instructions, letter dated 7/13/2000, the report reflects the beginning balance sheet of BCCU, the ending balance sheet of RealNor and the combined revenues and expenses of both. Thus BCCU's beginning balance of retained earnings was zeroed out, as were all other assets & liabilities, the responsibility for which, did not transfer to RealNor with the transfer assets.

UTILITY NAME: RealNor Hallandale, Inc.

YEAR OF REPORT December 31, 2000
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**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	\$ _____

NOT APPLICABLE	_____

Total	\$ _____

**OTHER LONG-TERM DEBT
ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
	%		\$ _____
	%		_____
	%		_____
NOT APPLICABLE	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
Total			\$ _____

* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

UTILITY NAME: RealNor Hallandale, Inc.

YEAR OF REPORT December 31, 2000
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**NOTES PAYABLE
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232):			
	%		\$ _____
	%		_____
NOT APPLICABLE	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
Total Account 232			\$ _____
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
	%		\$ _____
	%		_____
NOT APPLICABLE	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
Total Account 234			\$ _____

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
	\$ _____

NOT APPLICABLE	_____

Total	\$ _____

UTILITY NAME: RealNor Hallandale, Inc.

**ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$	\$	\$	\$	\$
NOT APPLICABLE					
Total Account 237.1	\$	\$	\$	\$	\$
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$	427	\$	\$	\$
NOT APPLICABLE					
Total Account 237.2	\$	\$	\$	\$	\$
Total Account 237 (1)	\$	\$	\$	\$	\$
INTEREST EXPENSED:					
Total accrual Account 237		237			
Less Capitalized Interest Portion of AFUDC:					
NOT APPLICABLE					
Net Interest Expensed to Account No. 427 (2)		\$			

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.
(2) Must agree to F-3 (c), Current Year Interest Expense

UTILITY NAME: RealNor Hallandale, Inc.

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
<p style="text-align: center;">[NOT APPLICABLE]</p>	\$ _____
<p>Total Miscellaneous Current and Accrued Liabilities</p>	

**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
<p style="text-align: center;">[NOT APPLICABLE]</p>	\$ _____	\$ _____	\$ _____		\$ _____
<p>Total</p>	\$ _____	\$ _____			\$ _____

* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: RealNor Hallandale, Inc.

**OTHER DEFERRED CREDITS
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
<input type="text" value="NOT APPLICABLE"/>	\$ _____	\$ _____
	_____	_____
	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
<input type="text" value="NOT APPLICABLE"/>	\$ _____	\$ _____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____
TOTAL OTHER DEFERRED CREDITS	\$ _____	\$ _____

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	\$ 666,858	\$ _____	\$ 666,858
Add credits during year:	\$ _____	\$ 8,000	\$ _____	\$ 8,000
Less debit charged during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Contribution In Aid of Construction	\$ _____	\$ 674,858	\$ _____	\$ 674,858

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	\$ 272,266	\$ _____	\$ 272,266
Debits during the year:	\$ _____	\$ 19,794	\$ _____	\$ 19,794
Credits during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Accumulated Amortization of Contributions In Aid of Construction	\$ _____	\$ 292,060	\$ _____	\$ 292,060

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)

1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.

2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 10,128
Reconciling items for the year:		
Taxable income not reported on books:		
<u>THE RETURN FOR TAX YEAR 2000</u>		
<u>HAS NOT BEEN FILED AS OF FILING DATE</u>		
<u>OF THIS REPORT (4/30/01)</u>		
Deductions recorded on books not deducted for return:		

Income recorded on books not included in return:		

Deduction on return not charged against book income:		

Federal tax net income		\$ <u>10,128</u>

Computation of tax :

WATER OPERATION SECTION

THIS IS A WASTEWATER ONLY UTILITY.
THE WATER SCHEDULES ARE OMITTED.

**WASTEWATER
OPERATION
SECTION**

UTILITY NAME:

RealNor Hallandale, Inc.

YEAR OF REPORT
December 31, 2000

WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 and S-12) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-12) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Realnor Hallandale / Lee County	281-S	
There is only one reporting system.		

UTILITY NAME: RealNor Hallandale, Inc.

YEAR OF REPORT December 31, 2000
--

SYSTEM NAME / COUNTY : _____

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 1,258,405
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	335,759
110	Accumulated Amortization		
271	Contributions In Aid of Construction	S-7	674,858
252	Advances for Construction	F-20	
Subtotal			\$ 247,788
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 292,060
Subtotal			\$ 539,848
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		22,404
	Other (Specify):		
WASTEWATER RATE BASE			\$ 562,252
WASTEWATER OPERATING INCOME		S-3	\$ 10,128
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			1.80%

- NOTES : (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

RealNor Hallandale, Inc.

YEAR OF REPORT December 31, 2000
--

SYSTEM NAME / COUNTY : _____

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 228,027
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
Net Operating Revenues			\$ 228,027
401	Operating Expenses	S-10(a)	\$ 179,231
403	Depreciation Expense	S-6(a)	35,359
	Less: Amortization of CIAC	S-8(a)	19,794
Net Depreciation Expense			\$ 15,565
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		10,261
408.11	Property Taxes		12,842
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 23,103
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ 217,900
Utility Operating Income			\$ 10,128
530	Add Back:		
	Guaranteed Revenue (and AFPI)	S-9(a)	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ 10,128

UTILITY NAME: RealNor Hallandale, Inc.

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$	\$	\$	\$
352	Franchises				0
353	Land and Land Rights	60,000			0
354	Structures and Improvements	635,213			60,000
355	Power Generation Equipment	5,069			635,213
360	Collection Sewers - Force				5,069
361	Collection Sewers - Gravity	322,169			0
362	Special Collecting Structures				322,169
363	Services to Customers	191,265			0
364	Flow Measuring Devices	3,894			191,265
365	Flow Measuring Installations				3,894
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells				0
371	Pumping Equipment	38,534			0
374	Reuse Distribution Reservoirs				38,534
375	Reuse Transmission and Distribution System				0
380	Treatment and Disposal Equipment				0
381	Plant Sewers				0
382	Outfall Sewer Lines				0
389	Other Plant Miscellaneous Equipment	445			0
390	Office Furniture and Equipment				445
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment	1,816			0
394	Laboratory Equipment				1,816
395	Power Operated Equipment				0
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
Total Wastewater Plant		\$ 1,258,405	\$	\$	\$ 1,258,405

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: RealNor Hallandale, Inc.

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization							
352	Franchises							
353	Land and Land Rights				60,000			
354	Structures and Improvements				553,563			81,650
355	Power Generation Equipment				5,069			
360	Collection Sewers - Force							
361	Collection Sewers - Gravity		322,169					
362	Special Collecting Structures							
363	Services to Customers		191,265					
364	Flow Measuring Devices		3,894					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			38,534				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							445
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							
	Total Wastewater Plant		517,328	38,534	618,632			83,911

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

S-4(b)
GROUP _____

UTILITY NAME:

RealNor Hallandale, Inc.

YEAR OF REPORT December 31, 2000
--

SYSTEM NAME / COUNTY : _____

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	32.00		3.13%
355	Power Generation Equipment	20.00		5.00%
360	Collection Sewers - Force	30.00		3.33%
361	Collection Sewers - Gravity	45.00		2.22%
362	Special Collecting Structures			
363	Services to Customers	38.00		2.63%
364	Flow Measuring Devices	5.00		20.00%
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	30.00		3.33%
371	Pumping Equipment	18.00		5.56%
375	Reuse Transmission and Distribution System			
380	Treatment and Disposal Equipment	18.00		5.56%
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment	15.00		6.67%
390	Office Furniture and Equipment			
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	16.00		6.25%
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
Wastewater Plant Composite Depreciation Rate *		25.00		4.00%

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

NOTE: Depreciation was calculated on a composite basis through 7/31/99 . Rates were changed to PSC guideline rates effective 8/1/99 per Order No. PSC-00-0579-PAA-SU.

YEAR OF REPORT
December 31, 2000

UTILITY NAME: RealNor Hallandale, Inc.

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 160,229	\$ 19,850	\$	\$ 19,850
355	Power Generation Equipment	127	253		253
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	80,161	7,159		7,159
362	Special Collecting Structures				
363	Services to Customers	47,916	5,033		5,033
364	Flow Measuring Devices	1,257	779		779
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	10,109	2,141		2,141
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment	119	30		30
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	482	114		114
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 300,400	\$ 35,359	\$	\$ 35,359

* Specify nature of transaction.
Use () to denote reversal entries.

Depreciation accrued on composite base through 7/31/99. Per acquisition audit for Order No. PSC-00-0579-PAA-SU, accrual based on PSC guideline lives. Beginning balance for primary accounts includes allocation of composite depreciation to those accounts.

S-6(a)
GROUP _____

UTILITY NAME: RealNor Hallandale, Inc.

SYSTEM NAME / COUNTY: _____

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES	BALANCE AT END OF YEAR
(a)	(b)	(g)	(h)	(i)	(j)	(k)
354	Structures and Improvements	\$	\$	\$	\$	180,080
355	Power Generation Equipment					380
360	Collection Sewers - Force					
361	Collection Sewers - Gravity					87,321
362	Special Collecting Structures					
363	Services to Customers					
364	Flow Measuring Devices					52,949
365	Flow Measuring Installations					2,036
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					12,250
375	Reuse Transmission and Distribution System					
380	Treatment and Disposal Equipment					
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant Miscellaneous Equipment					148
390	Office Furniture and Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					596
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$	\$	\$	\$	335,759

* Specify nature of transaction.
Use () to denote reversal entries.

UTILITY NAME: RealNor Hallandale, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY : _____

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 666,858
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ 0
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	8,000
Total Credits		\$ 8,000
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ 674,858

Explain all debits charged to Account 271 during the year below:

UTILITY NAME:

RealNor Hallandale, Inc.

YEAR OF REPORT December 31, 2000
--

SYSTEM NAME / COUNTY : _____

WASTEWATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____	\$ _____ 0
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ _____ 0

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 272,266
Debits during the year:	
Accruals charged to Account 272	\$ 19,794
Other debits (specify) :	_____
_____	_____
Total debits	\$ 19,794
Credits during the year (specify) :	\$ _____
_____	_____
Total credits	\$ _____
Balance end of year	\$ 292,060

UTILITY NAME:

RealNor Hallandale, Inc.

YEAR OF REPORT
December 31, 2000

SYSTEM NAME / COUNTY : _____

WASTEWATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
Mills Homes	Cash	\$ 8,000
Total Credits		\$ 8,000

UTILITY NAME:

RealNor Hallandale, Inc.

YEAR OF REPORT December 31. 2000
--

SYSTEM NAME / COUNTY : _____

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues	378	361	\$ 126,318
521.2	Commercial Revenues		10 A	9,914.64
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues	425	431	91,415
521.6	Other Revenues			
521	Total Flat Rate Revenues	803	802	\$ 227,647
522.1	Measured Revenues: Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues			\$
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		803	802	\$ 227,647
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			380
Total Other Wastewater Revenues				\$ 380

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

A - Reclassified

UTILITY NAME:

RealNor Hallandale, Inc.

YEAR OF REPORT December 31, 2000
--

SYSTEM NAME / COUNTY : _____

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$ _____
540.2	Commercial Reuse Revenues			_____
540.3	Industrial Reuse Revenues			_____
540.4	Reuse Revenues From Public Authorities			_____
540.5	Other Revenues			_____
540	Total Flat Rate Reuse Revenues			\$ _____
541.1	Measured Reuse Revenues: Residential Reuse Revenues			_____
541.2	Commercial Reuse Revenues			_____
541.3	Industrial Reuse Revenues			_____
541.4	Reuse Revenues From Public Authorities			_____
541	Total Measured Reuse Revenues			\$ _____
544	Reuse Revenues From Other Systems			_____
Total Reclaimed Water Sales				\$ _____
Total Wastewater Operating Revenues				\$ <u>228,027</u>

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: RealNor Hallandale, Inc.

SYSTEM NAME / COUNTY: _____

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES- OPERATIONS (f)	.4 PUMPING EXPENSES- MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	0						
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	0						
715	Purchased Power	0						
716	Fuel for Power Purchased	0						
718	Chemicals	0						
720	Materials and Supplies	0						
731	Contractual Services-Engineering	7,285	4,227					
732	Contractual Services - Accounting	4,870			3,058			
733	Contractual Services - Legal	583						
734	Contractual Services - Mgt. Fees	108,099		945		11,541		2,641
735	Contractual Services - Testing	0						
736	Contractual Services - Other	6,627						
741	Rental of Building/Real Property	12,000					12,000	
742	Rental of Equipment	0						
750	Transportation Expenses	0						
756	Insurance - Vehicle	0						
757	Insurance - General Liability	0						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses							
	- Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	37,776			750.00			
770	Bad Debt Expense	0						
775	Miscellaneous Expenses	1,992						
	Total Wastewater Utility Expenses	179,231	4,227	945	3,808	11,541	12,000	2,641

UTILITY NAME: RealNor Hallandale, Inc.

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees						
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting		4,870				
733	Contractual Services - Legal		583				
734	Contractual Services - Mgt. Fees		92,971				
735	Contractual Services - Testing						
736	Contractual Services - Other		6,627				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses						
767	- Amortization of Rate Case Expense		37,776				
770	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses		1,242.41				
Total Wastewater Utility Expenses			144,069				

UTILITY NAME: RealNor Hallandale, Inc.

YEAR OF REPORT December 31, 2000
--

SYSTEM NAME / COUNTY : _____

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents			FLAT RATE	N/A

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use 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 residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE: Total gallons treated includes both treated and purchased treatment.

ERC Calculation:	
35,748,000 Gallons / 366/ 802 SFR =	121.79 GPD/ERC

UTILITY NAME: RealNor Hallandale, Inc.

SYSTEM NAME / COUNTY : _____

WASTEWATER TREATMENT PLANT INFORMATION
 Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	.250 MGD		
Basis of Permit Capacity (1)	MMADF		
Manufacturer	Davco		
Type (2)	Extended Aeration		
Hydraulic Capacity	500,000 MGD		
Average Daily Flow, GPD	97,672		
Total Gallons of Wastewater Treated	35,748,000		
Method of Effluent Disposal	Evaporation Ponds		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: RealNor Hallandale, Inc.
 SYSTEM NAME / COUNTY : _____

OTHER 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 _____ 802

2. Maximum number of ERCs* which can be served _____ 2,000

3. Present system connection capacity (in ERCs*) using existing lines _____ 1685

4. Future connection capacity (in ERCs*) upon service area buildout _____ 2,000 ERCs

5. Estimated annual increase in ERCs* _____ 8 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, attach 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 _____ No

 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? _____ November, 1996

11. If the present system does not meet the requirements of DEP rules:

 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 # _____ FLA014442

* An ERC is determined based on the calculation on S-11. (Permitted on MMADF basis. For 2000, MMADF/ADF = 1.218
 An ERC for capacity basis = $121.79 \times 1.218 = 148.33$ GPD)