

**OFFICIAL COPY**  
Public Service Commission  
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**CLASS "A" OR "B"**  
**WATER and/or WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

**OF**

**WS189-09-AR**  
**Parkland Utilities, Inc.**

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Exact Legal Name of Respondent

**242 - W / 185 - S**

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Certificate Numbers

Submitted To The

**STATE OF FLORIDA**



10 MAR 19 AM 6:35  
REGULATION  
SERVICE

**PUBLIC SERVICE COMMISSION**  
**FOR THE**  
**YEAR ENDED DECEMBER 31, 2009**

## General Instructions

1. Prepare this report in conformity with the 1984 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 should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which will create a permanent record, such as by 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 of the page 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. Water and wastewater system pages should be grouped together by system and all pages in the water and wastewater sections should be numbered consecutively at the bottom of the page where noted. For example, if the water system pages total 50 pages, they should be grouped by system and numbered from 1 to 50.
11. 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.
12. 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.
13. 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

## 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)

**EXECUTIVE**

**SUMMARY**

**CERTIFICATION OF ANNUAL REPORT**

<b>YEAR OF REPORT</b> <b>December 31, 2009</b>
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**UTILITY NAME:** Parkland Utilities, Inc

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

- |                     |                  |  |
|---------------------|------------------|--|
| <b>YES</b><br>( X ) | <b>NO</b><br>( ) | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| <b>YES</b><br>( X ) | <b>NO</b><br>( ) | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| <b>YES</b><br>( X ) | <b>NO</b><br>( ) | 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.  |
| <b>YES</b><br>( X ) | <b>NO</b><br>( ) | 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.	2.	3.	4.
( X )	( X )	( X )	( X )

  
\_\_\_\_\_  
(signature of the chief executive officer of the utility) \*

1.	2.	3.	4.
( )	( )	( )	( )

\_\_\_\_\_  
(signature of the 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.

ANNUAL REPORT OF

YEAR OF REPORT December 31, 2009
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Parkland Utilities, Inc.  
 (Exact Name of Utility)

County: Broward

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

8001 Parkside Drive  
Parkland, Florida 33067

Telephone: ( 954 ) 753-7902

e-Mail Address: N/A

WEB Site: N/A

Sunshine State One-Call of Florida, Inc Member Number Acct. PKLNUT, FIN 65-0445791

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

Robert C. Nixon, CPA  
Carlstedt, Jackson, Nixon & Wilson, CPA's, PA  
2560 Gulf-to-Bay Blvd, Suite 200  
Clearwater, Florida 34625  
 Telephone: ( 727 ) 791-4020

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

8001 Parkside Drive and 277 Live Oaks Blvd., Building #6  
Parkland, Florida 33067 Casselberry, Fl. 32707

Telephone: ( 954 ) 753-7902

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

Carlstedt, Jackson, Nixon and Wilson, CPA's

Date of original organization of the utility: 09/22/75

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

Individual     
  Partnership     
  Sub S Corporation     
  1120 Corporation

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

	Name	Percent Ownership	
1.	East Coast Equity Management Corp.	73.13	%
2.	Ronald M. Nunes	21.65	%
3.	Micheal K. Bergen	5.22	%
4.			%
5.			%
6.			%
7.			%
8.			%
9.			%
10.			%

UTILITY NAME: Parkland Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2009
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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
Ron Nunes (954) 753-7902	Director	East Coast Equity Management	All matters
John Jarvis (954) 753-7900	Assistant Manager	East Coast Equity Management	All matters
Mike Bergen (954) 753-7903	Operating Manager	East Coast Equity Management	Operations
Robert Nixon (727) 791-4020	CPA	Carlstedt, Jackson, Nixon & Wilson, CPA's	Accounting and rate matters
Sheri Hemerling (954) 753-7900	Bookkeeper	East Coast Equity Management	Records
F. Marshall Deterding (850) 877-6555	Attorney	Rose, Sundstrom & Bentley	Legal 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.

UTILITY NAME: Parkland Utilities, Inc

**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. The Company was organized in 1975 to provide water and sewer service to the residents of the Parkland Lakes PUD under development in the City of Parkland in a rural area of Broward County. The Company was owned by the developer of the property, NARCO Realty, Inc., from inception through the end of 1993, at which time Parkland Utilities was spun off with the three original principals sharing ownership.

In October, 2009, the operation and management company and employees purchased the utility. The PSC approved the transfer of organizational control, in February 2010.

B. Parkland Utilities, Inc. provides water treatment and distribution services and wastewater collection and treatment services to the residents of the Parkland Lakes PUD and several surrounding areas in Broward County.

C. Major goals are to provide quality water and wastewater services to its customers while providing a fair rate of return to its owners.

D. Water and Wastewater divisions

E. Parkland Utilities, Inc. began servicing customers in 1981 and has grown to approximately 800 metered customers. The Company is currently near build-out, and will not expand unless requested to do so by adjoining property owners.

F. Other than the transfer of majority ownership detailed in "A" above, there have been no transactions effecting operations.



UTILITY NAME: Parkland Utilities, Inc

**YEAR OF REPORT**  
December 31, 2009

**PARENT / AFFILIATE ORGANIZATION CHART**  
Current as of 12/31/09

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

The Company is neither a parent or subsidiary of any other organization

The following Companies are affiliated by common ownership:

CypressHead Realty, Inc.

East Coast Equity Management Corp.

UTILITY NAME: Parkland Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2009
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**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 UTILITY (c)	OFFICERS COMPENSATION (d)
Ronald M. Nunes	President	100 %	\$ None
Micheal K. Bergen	Vice President	100 %	\$ None
John F. Jarvis	Secretary	50 %	\$ None
Sheryl Hemerling	Treasurer	50 %	\$ None
Ami M. Nunes	Asst. Secretary	50 %	\$ None
Ann M. Bergen	Asst. Secretary	1 %	\$ None
		%	\$
		%	\$
		%	\$

**COMPENSATION OF DIRECTORS**

For each director, list the number of director meetings attended by each director and the compensation received as an director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
Ronald M. Nunes	President / Director	2	\$ None
Micheal K. Bergen	Vice President / Director	2	\$ None
Ami M. Nunes	Asst. Secretary / Director	2	\$ None
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: Parkland Utilities, Inc.

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, and 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)
East Coast Equity Management Corporation	Management, accounting, and operations	\$ 32,346 / month plus \$150/hr for services not on contract plus reimbursement for all utility related expenses	East Coast Equity Management Corporation 8001 Parkside Drive Parkland, Florida 33067

\* 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.

UTILITY NAME: Parkland Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2009
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**AFFILIATION OF OFFICERS AND DIRECTORS**

For each of the officials listed on page E-6, list the principal occupation or business affiliation and all 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)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Ronald M. Nunes	Executive	President / Director	East Coast Equity Management
Ronald M. Nunes	Executive	President / Director	Cypress Head Realty, Inc.
Ami M. Nunes	Executive	Director	East Coast Equity Management

UTILITY NAME: Parkland Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2009

**BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT OF PROVIDING WATER OR SEWER 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 sewer 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 revenues and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCT. NO. (c)	REVENUES GENERATED (d)	ACCT. NO. (e)	EXPENSES INCURRED (f)	ACCT. NO. (g)
None	\$		\$		\$	

UTILITY NAME: Parkland Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 2009
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**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, 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:
 

<ul style="list-style-type: none"> <li>- management, legal and accounting services</li> <li>- computer services</li> <li>- engineering &amp; construction services</li> <li>- repairing and servicing of equipment</li> </ul>	<ul style="list-style-type: none"> <li>- material and supplies furnished</li> <li>- leasing of structures, land and equipment</li> <li>- rental transactions</li> <li>- sale, purchase or transfer of various products</li> </ul>
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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 or (S)old (d)	AMOUNT (e)
None				\$

UTILITY NAME: Parkland Utilities, Inc

<b>YEAR OF REPORT</b> December 31, 2009
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**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

**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.
  - writeoff 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 (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)
None		\$	\$	\$	\$

# **FINANCIAL SECTION**



UTILITY NAME: Parkland Utilities, Inc.

**YEAR OF REPORT**  
**December 31, 2009**

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 4,718,662	\$ 4,709,251
108-110	Less: Accumulated Depreciation and Amortization	F-8	(3,398,100)	(3,260,230)
Net Plant			1,320,562	1,449,021
114-115	Utility Plant Acquisition Adjustments (Net)	F-7		
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			1,320,562	1,449,021
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9		
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property				
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property and Investments				
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		25,136	18,249
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments		116,978	176,297
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts	F-11	88,020	84,356
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Materials and Supplies			
161	Stores Expense			
162	Prepayments		2,428	2,428
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			232,562	281,330

\* Not Applicable for Class B Utilities

UTILITY NAME: Parkland Utilities, Inc.

**YEAR OF REPORT**  
**December 31, 2009**

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
	<b>DEFERRED DEBITS</b>			
181	Unamortized Debt Discount & Expense	F-13		
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey and Investigation Charges			
184	Clearing Accounts		210	210
185*	Temporary Facilities			
186	Misc. Deferred Debits	F-14	38,083	1,734
187*	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	<b>Total Deferred Debits</b>		<b>38,293</b>	<b>1,944</b>
	<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>\$ 1,591,417</b>	<b>\$ 1,732,295</b>

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

The space below is provided for important notes regarding the balance sheet.

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 10,000	\$ 10,000
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		293,620	293,620
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings (Deficit)	F-16	(1,054,922)	(1,012,928)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
<b>Total Equity Capital (Deficit)</b>			<b>(751,302)</b>	<b>(709,308)</b>
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17	1,211,968	1,211,968
224	Other Long Term Debt	F-17		
<b>Total Long Term Debt</b>			<b>1,211,968</b>	<b>1,211,968</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		86,344	79,946
232	Notes Payable	F-18		
233	Accounts Payable to Associated Co.	F-18		
234	Notes Payable to Associated Co.	F-18		
235	Customer Deposits			
236	Accrued Taxes		19,705	18,020
237	Accrued Interest	F-19		
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured interest			
241	Miscellaneous Current and Accrued Liabilities	F-20		
<b>Total Current and Accrued Liabilities</b>			<b>106,049</b>	<b>97,966</b>

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20		
253	Other Deferred Credits	F-21	76,850	76,850
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			76,850	76,850
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves				
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	3,419,965	3,419,965
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(2,472,113)	(2,365,146)
Total Net C.I.A.C.			947,852	1,054,819
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation			
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accum. Deferred Income Taxes				
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			<b>\$ 1,591,417</b>	<b>\$ 1,732,295</b>

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 815,345	\$ 884,182
469.530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			815,345	884,182
401	Operating Expenses	F-3(b)	779,509	838,269
403	Depreciation Expense	F-3(b)	145,200	137,872
	Less: Amortization of CIAC	F-22	(109,729)	(106,966)
Net Depreciation Expense			35,471	30,906
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-14	7,366	1,734
408	Taxes Other Than Income	W/S-3	55,721	67,564
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			878,067	938,473
Net Utility Operating Income			(62,722)	(54,291)
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)]			(62,722)	(54,291)

\* For each account, column e should agree with columns f, g + h on F-3(b)

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3* (f)	SEWER SCHEDULE S-3* (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 323,787	\$ 560,395	N/A
N/A		
323,787	560,395	-
358,688	479,581	
35,666	102,206	
(25,948)	(81,018)	
9,718	21,188	-
867	867	
27,229	40,335	
396,502	541,971	
(72,715)	18,424	
(72,715)	18,424	N/A

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

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR (e)
Total Utility Operating Income [from Page F-3(a)]			\$ (62,722)	\$ (54,291)
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income		2,760	680
421	Miscellaneous Nonutility Revenue		2,793	12,617
426	Miscellaneous Nonutility Expenses			(1,000)
Total Other Income and Deductions			5,553	12,297
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
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				
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	89,776	
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			89,776	
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				
NET INCOME			(146,945)	(41,994)

Explain Extraordinary Income:

UTILITY NAME: Parkland Utilities, Inc.

**YEAR OF REPORT**  
**December 31, 2009**

**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	\$ 1,792,974	\$ 2,912,615
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	(1,315,994)	(2,082,106)
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	(1,226,800)	(2,193,165)
252	Advances for Construction	F-20		
Subtotal			(749,820)	(1,362,656)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	858,385	1,613,728
Subtotal			108,565	251,072
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		44,836	59,948
	Other (Specify):			
RATE BASE			\$ 153,401	\$ 311,020
NET UTILITY OPERATING INCOME			\$ (72,715)	\$ 18,424
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-- %	5.92 %

**NOTES:**

- (1) Estimated if not known.
  - (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 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	\$ -	_____ %	_____ - %	_____ %
Preferred Stock	_____	_____ %	_____ - %	_____ %
Long Term Debt	1,211,968	100.00 %	_____ - %	_____ %
Customer Deposits	_____	_____ %	_____ - %	_____ %
Tax Credits - Zero Cost	_____	_____ %	_____ - %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ - %	_____ %
Deferred Income Taxes	_____	_____ %	_____ - %	_____ %
Other (Explain)	_____	_____ %	_____ - %	_____ %
<b>Total</b>	<b>\$ 1,211,968</b>	<b>100.00 %</b>		<b>- %</b>

(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**

Current Commission Return on Equity:	<u>13.51</u> %
Commission order approving Return on Equity:	<u>24417</u>

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING THE YEAR

Current Commission approved AFUDC rate:	<u>None</u> %
Commission order approving AFUDC 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: Parkland Utilities, Inc.

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURIS. ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (g)
Common Equity	\$ (751,302)	\$ -	\$ -	\$ 751,302	\$ -	\$ -
Preferred Stock	-	-	-	-	-	-
Long Term Debt	1,211,968	-	-	-	-	1,211,968
Customer Deposits	-	-	-	-	-	-
Tax Credits - Zero Cost	-	-	-	-	-	-
Tax Credits - Weighted Cost	-	-	-	-	-	-
Deferred Income Taxes	-	-	-	-	-	-
Other (Explain):	-	-	-	-	-	-
Notes Payable - Assoc Co	-	-	-	-	-	-
Total	\$ 460,666	\$ -	\$ -	\$ 751,302	\$ -	\$ 1,211,968

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

(1) Remove Negative Equity

**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts Utility Plant In Service	\$ 1,792,974	\$ 2,912,615	N/A	\$ 4,705,589
102	Utility Plant Leased to Others				
103	Property Held for Future Use		13,073		13,073
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress				
106	Completed Construction Not Classified				
<b>Total Utility Plant</b>		\$ 1,792,974	\$ 2,925,688	N/A	\$ 4,718,662

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

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

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114		N/A	N/A	\$ -	\$ -
					-
					-
					-
					-
					-
					-
					-
<b>Total Plant Acquisition Adjustment</b>		\$ -	\$ -	\$ -	\$ -
115				\$ -	\$ -
					-
					-
					-
					-
					-
					-
<b>Total Accumulated Amortization</b>		\$ -	\$ -	\$ -	\$ -
<b>Total Acquisition Adjustments</b>		\$ -	\$ -	\$ -	\$ -

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT  
December 31, 2009

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$ 1,280,330	\$ 1,979,900	N/A	\$ 3,260,230
Credits during year:				
Accruals charged:				
to Account 108.1 (1)	35,666	102,206		137,872
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Credits (Specify)				
Salvage				
Other Credits (specify) :				
<b>Total credits</b>	<b>35,666</b>	<b>102,206</b>		<b>137,872</b>
Debits during year:				
Book cost of plant retired				
Cost of removal				
Other debits (specify)				
Rounding	(2)			(2)
<b>Total debits</b>	<b>(2)</b>			<b>(2)</b>
Balance end of year	\$ 1,315,994	\$ 2,082,106	N/A	\$ 3,398,100

<b>ACCUMULATED AMORTIZATION</b>				
<b>Account 110</b>				
Balance first of year N/A	N/A	N/A	N/A	N/A
Credits during year:				
Accruals charged:				
to Account 110.2 (2)				
Other Accounts (specify):				
<b>Total credits</b>				
Debits during year:				
Book cost of plant retired				
Other debits (specify)				
<b>Total debits</b>				
Balance end of year	N/A	N/A	N/A	N/A

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

UTILITY NAME: Parkland Utilities, Inc.

**YEAR OF REPORT**  
**December 31, 2009**

**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCTS. 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (c)	AMOUNT (d)
None	\$ -	-	\$ -
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)
None	\$ -	\$ -	\$ -	\$ -
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): None	\$ -
Total Special Deposits	\$ -
OTHER SPECIAL DEPOSITS (Account 133): None	\$ -
Total Other Special Deposits	\$ -

UTILITY NAME: Parkland Utilities, Inc

**YEAR OF REPORT**  
December 31, 2009

**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): N/A	\$ -	\$ -
<b>Total Investment In Associated Companies</b>		<b>\$ -</b>
UTILITY INVESTMENTS (Account 124): N/A	\$ -	\$ -
<b>Total Utility Investments</b>		<b>\$ -</b>
OTHER INVESTMENTS (Account 125): N/A	\$ -	\$ -
<b>Total Other Investments</b>		<b>\$ -</b>
SPECIAL FUNDS (Class A Utilities: Accounts 126 & 127; Class B Utilities: Account 127)) N/A		\$ -
<b>Total Special Funds</b>		<b>\$ -</b>

UTILITY NAME: Parkland Utilities, Inc

**YEAR OF REPORT**  
**December 31, 2009**

**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 Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Combined Water & Wastewater	\$ 90,520	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 90,520
OTHER ACCOUNTS RECEIVABLE (Acct. 142):		
	\$ -	
Total Other Accounts Receivable		
NOTES RECEIVABLE (Acct. 144):		
	\$ -	
Total Notes Receivable		
Total Accounts and Notes Receivable		90,520
ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143):		
Balance First of Year	\$ -	
Add: Provision for uncollectables for current year	2,500	
Collections of accounts previously written off		
Utility accounts		
Others		
Total Additions	2,500	
Deduct accounts written off during year:		
Utility accounts		
Others		
Total accounts written off		
Balance end of year		2,500
Total Accounts and Notes Receivable - Net		\$ 88,020

UTILITY NAME: Parkland Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2009</b>
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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
None	\$ -
Total	\$ -

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
None		\$ -
Total		\$ -

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS  
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	TOTAL (c)
None	\$ -
Total	\$ -



UTILITY NAME: Parkland Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2009

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT**  
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):		
N/A	\$ -	\$ -
Total Unamortized Debt Discount and Expense		
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
N/A	\$ -	\$ -
Total Unamortized Premium on Debt	\$ -	\$ -

**EXTRAORDINARY PROPERTY LOSSES**  
**ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
N/A	\$ -
Total Extraordinary Property Losses	\$ -

UTILITY NAME: Parkland Utilities, Inc.

**YEAR OF REPORT**  
**December 31, 2009**

**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): None	\$ -	\$ -
Total Deferred Rate Case Expense	\$ -	\$ -
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Hurricane Costs	\$ 1,734	\$ -
Organizational transfer costs		38,083
Total Other Deferred Debits	\$ 1,734	\$ 38,083
REGULATORY ASSETS (Class A Utilities: Account 186.3):		
None	\$ -	\$ -
Total Regulatory Assets	\$ -	\$ -
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ 1,734	\$ 38,083

UTILITY NAME: Parkland Utilities, Inc

**YEAR OF REPORT**  
**December 31, 2009**

**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (d)
<b>COMMON STOCK</b>		
Par or stated value per share	\$ 1.00	\$ 1.00
Shares authorized		10,000
Shares issued and outstanding		10,000
Total par value of stock issued	\$ -	\$ 10,000
Dividends declared per share for year	None	None
<b>PREFERRED STOCK</b>		
Par or stated value per share	\$ -	\$ -
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	\$ -	\$ -
Dividends declared per share for year	None	None

\* Account 204 not applicable for Class B utilities

**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)	
N/A	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -

\* For variable rate obligations, provide the basis for the rate. (I.e. Prime + 2%, etc)

**STATEMENT OF RETAINED EARNINGS**

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
2. 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 (Deficit)	\$ (1,012,928)
439	Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	_____
	Total Credits	_____
	Debits: _____	_____
	Total Debits	_____
435	Balance transferred from Income	(41,994)
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	_____
	Year end Balance	(1,054,922)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	_____
	Total Retained Earnings (Deficit)	\$ (1,054,922)

Notes to Statement of Retained Earnings:

UTILITY NAME: Parkland Utilities, Inc.

**YEAR OF REPORT**  
**December 31, 2009**

**ADVANCES FROM ASSOCIATED COMPANIES**  
**ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
East Coast Equity Management	\$ 1,211,968
<b>Total</b>	<b>\$ 1,211,968</b>

**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)	
			\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
<b>Total</b>			<b>NONE</b>

\* For variable rate obligations, provide the basis for the rate. (I.e., Prime + 2%, etc)

UTILITY NAME: Parkland Utilities, Inc.

**YEAR OF REPORT**  
**December 31, 2009**

**NOTES PAYABLE (ACCTS. 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):			
N/A	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ -
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
N/A	%		\$ -
	%		
	%		
	%		
	%		
	%		
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)
N/A	\$ -
Total	

UTILITY NAME: Parkland Utilities, Inc.

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

DESCRIPTION OF DEBT (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					
None	\$ -	427.0	\$ -	\$ -	\$ -
Total Account No. 237.1	-		-	-	-
ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities					
None					-
Total Account 237.2	-				
Total Account 237 (1)	\$ -				\$ -
INTEREST EXPENSED:					
Total accrual Account 237		237			
Less Capitalized Interest Portion of AFUDC:					
None					
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





**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)		
N/A	\$ -	\$ -
Total Regulatory Liabilities	\$ -	\$ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2)		
Refundable CIAC under expired developer agreement	\$ -	\$ 76,850
Total Deferred Liabilities	\$ -	\$ 76,850
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ -	\$ 76,850

UTILITY NAME: Parkland Utilities, Inc.

**YEAR OF REPORT**  
**December 31, 2009**

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 1,226,800	\$ 2,193,165	N/A	\$ 3,419,965
Add credits during year:				-
Less debits charged during				-
Total Contributions In Aid of Construction	\$ 1,226,800	\$ 2,193,165	\$ -	\$ 3,419,965

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

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance First of year	\$ 832,436	\$ 1,532,710	N/A	\$ 2,365,146
Debits during year:	25,948	81,018		106,966
Credits during year (specify): Rounding	(1)			
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 858,385	\$ 1,613,728		\$ 2,472,113

UTILITY NAME: Parkland Utilities, Inc.

**YEAR OF REPORT**  
**December 31, 2009**

**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 income 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 computation 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, assignment, or sharing of the consolidated tax among group members.

DESCRIPTION (a)	REFERENCE (b)	AMOUNT (c)
Net income for the year (loss)	F-3(c)	\$ (41,994)
Reconciling items for the year:		
Taxable income not reported on the books:		
_____		
_____		
_____		
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 (loss)		\$ (41,994)
Computation of tax:		
The Federal Income Tax return has not been prepared; however, the Company expects a loss for tax purposes and has not included a provision for tax expense in Operating Income.		

**WATER  
OPERATION  
SECTION**



UTILITY NAME: Parkland Utilities, Inc.  
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

**YEAR OF REPORT**  
**December 31, 2009**

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,792,974
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(1,315,994)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(1,226,800)
252	Advances for Construction	F-20	
	Subtotal		(749,820)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	858,385
	Subtotal		108,565
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		44,836
	Other (Specify):		
	WATER RATE BASE		\$ 153,401
	UTILITY OPERATING INCOME	W-3	\$ (72,715)
ADJUSTED RATE OF RETURN (Water Operating Income/Water Rate Base)			-- %

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.  
 (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.

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	323,787
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		323,787
401	Operating Expenses	W-10(a)	358,688
403	Depreciation Expense	W-6(a)	35,666
	Less: Amortization of CIAC	W-8(a)	(25,948)
	Net Depreciation Expense		9,718
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-14	867
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		14,570
408.11	Property Taxes		10,849
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		1,810
408	Total Taxes Other Than Income		27,229
409.1	Income Taxes	F-16	
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		396,502
	Utility Operating Income (Loss)		(72,715)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	-
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 (Loss)		\$ (72,715)

UTILITY NAME: Parkland Utilities, Inc.  
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT  
 December 31, 2009

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 1,395	\$ -	\$ -	\$ 1,395
302	Franchises				
303	Land and Land Rights	13,678			13,678
304	Structure and Improvements	130,595			130,595
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	55,527			55,527
308	Infiltration Galleries and Tunnels				
309	Supply Mains	21,787			21,787
310	Power Generation Equipment				
311	Pumping Equipment	2,547	3,618		6,165
320	Water Treatment Equipment	520,478			520,478
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains	761,680	253		761,933
333	Services	83,177			83,177
334	Meters and Meter Installations	92,046	2,190		94,236
335	Hydrants	72,967			72,967
336	Backflow Prevention Devices				
339	Other Plant / Miscellaneous Equipment	2,948			2,948
340	Office Furniture and Equipment	2,923			2,923
341	Transportation Equipment	18,891			18,891
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	6,274			6,274
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	TOTAL WATER PLANT	\$ 1,786,913	\$ 6,061	\$ -	\$ 1,792,974

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



**UTILITY NAME:** Parkland Utilities, Inc.  
**SYSTEM NAME / COUNTY:** Parkland Utilities, Inc. / Broward

**YEAR OF REPORT:** December 31, 2009

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 1,395	\$ 1,395				
302	Franchises						
303	Land and Land Rights	13,678			13,678		
304	Structure and Improvements	130,595			130,595		
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	55,527		55,527			
308	Infiltration Galleries and Tunnels						
309	Supply Mai Parkland Utilities, Inc. / E	21,787		21,787			
310	Power Generation Equipment						
311	Pumping Equipment	6,165		6,165			
320	Water Treatment Equipment	520,478			520,478		
330	Distribution Reservoirs and Standpipes						
331	Transmission and Distribution Mains	761,933				761,933	
333	Services	83,177				83,177	
334	Meters and Meter Installations	94,236				94,236	
335	Hydrants	72,967				72,967	
336	Backflow Prevention Devices						
339	Other Plant / Miscellaneous Equipment	2,948					2,923
340	Office Furniture and Equipment	2,923					18,891
341	Transportation Equipment	18,891					
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	6,274					6,274
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 1,792,974	\$ 1,395	\$ 83,479	\$ 667,699	\$ 1,012,313	\$ 28,088

UTILITY NAME: Parkland Utilities, Inc.  
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

**YEAR OF REPORT**  
**December 31, 2009**

**BASIS FOR WATER 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)
301	Organization	40	%	2.50 %
302	Franchises		%	%
304	Structure and Improvements	27	%	3.70 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	27	%	3.70 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	17	%	5.88 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	15	%	6.67 %
320	Water Treatment Equipment	17	%	5.88 %
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains	38	%	2.63 %
333	Services	35	%	2.86 %
334	Meters and Meter Installations	17	%	5.88 %
335	Hydrants	40	%	2.50 %
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment	25	%	4.00 %
340	Office Furniture and Equipment	15	%	6.67 %
341	Transportation Equipment	6	%	16.67 %
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment	16	%	6.25 %
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

UTILITY NAME: Parkland Utilities, Inc.  
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT  
 December 31, 2009

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e) (1)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 1,395	\$ -	\$ -	\$ -
302	Franchises				
304	Structure and Improvements	85,747	4,832		4,832
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	35,039	2,054		2,054
308	Infiltration Galleries and Tunnels				
309	Supply Mains	18,759	1,281		1,281
310	Power Generation Equipment				
311	Pumping Equipment	2,547	121.00	(1)	120
320	Water Treatment Equipment	520,478	-		
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution	434,747	20,036		20,036
333	Services	31,944	2,379		2,379
334	Meters and Meter Installations	90,378	1,732		1,732
335	Hydrants	31,532	1,824		1,824
336	Backflow Prevention Devices				
339	Other Plant / Miscellaneous Equipment	965	118	(1)	117
340	Office Furniture and Equipment	2,923	-		
341	Transportation Equipment	17,602	1,289		1,289
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	6,274	-		
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,280,330	\$ 35,666	\$ (2)	\$ 35,664

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

**UTILITY NAME:** Parkland Utilities, Inc.  
**SYSTEM NAME / COUNTY:** Parkland Utilities, Inc. / Broward

**YEAR OF REPORT:** December 31, 2009

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i+j)	BALANCE AT END OF YEAR (c+f-k) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	1,395
302	Franchises					
304	Structure and Improvements					90,579
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					37,093
308	Infiltration Galleries and Tunnels					
309	Supply Mains					20,040
310	Power Generation Equipment					
311	Pumping Equipment					2,667
320	Water Treatment Equipment					520,478
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					454,783
333	Services					34,323
334	Meters and Meter Installations					92,110
335	Hydrants					33,356
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					1,082
340	Office Furniture and Equipment					2,923
341	Transportation Equipment					18,891
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					6,274
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>						<b>\$ 1,315,994</b>

UTILITY NAME: Parkland Utilities, Inc.  
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

**YEAR OF REPORT**  
**December 31, 2009**

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance First of Year		\$ 1,226,800
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	-
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 1,226,800

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

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UTILITY NAME: Parkland Utilities, Inc.  
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT  
 December 31, 2009

**WATER 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)
Capacity Fee		\$ 250.00	\$ -
Meter Installation Fee		100.00	-
			-
			-
			-
			-
			-
			-
			-
			-
<b>Total Credits</b>			N/A

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 832,436
Debits during year:	
Accruals charged to Account	25,948
Other Debits (specify):	
<b>Total debits</b>	<b>25,948</b>
Credits during year (specify):	
Rounding	(1)
<b>Total credits</b>	<b>(1)</b>
Balance end of year	\$ 858,385



UTILITY NAME: Parkland Utilities, Inc.  
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

**YEAR OF REPORT**  
**December 31, 2009**

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	751	755	\$ 262,402
461.2	Metered Sales to Commercial Customers	48	48	40,372
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	799	803	302,774
462.1	Fire Protection Revenue: Public Fire Protection	4	6	
462.2	Private Fire Protection			14,035
	Total Fire Protection Revenue	4	6	14,035
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	803	809	316,809
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			6,978
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 6,978
	Total Water Operating Revenues			\$ 323,787

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



UTILITY NAME: Parkland Utilities, Inc.  
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

**YEAR OF REPORT**  
**December 31, 2009**

**WATER UTILITY EXPENSE ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ -	\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits			
610	Purchased Water	10,890	10,890	
615	Purchased Power	14,997		
616	Fuel for Power Production	714		
618	Chemicals	33,958		
620	Materials and Supplies	24,383		36
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	3,570		
633	Contractual Services - Legal	5,703		
634	Contractual Services - Mgt. Fees	105,092	5,531	5,531
635	Contractual Services - Testing	8,017	2,741	
636	Contractual Services - Other	118,130	4,327	4,241
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense	11,692		
656	Insurance - Vehicle	1,376		
657	Insurance - General Liability	5,310		
658	Insurance - Workmens Comp.			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense			
675	Miscellaneous Expenses	14,856		
Total Water Utility Expenses		\$ 358,688	\$ 23,489	\$ 9,808

UTILITY NAME: Parkland Utilities, Inc.  
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

**YEAR OF REPORT**  
**December 31, 2009**

**WATER EXPENSE ACCOUNT MATRIX**

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14,997					
714					
33,958					
	21,678		2,669		
					3,570
					5,703
27,656	27,656	5,531	5,531	5,531	22,125
514		4,762			
33,802	36,400	5,305	8,205	15,232	10,618
					11,692
					1,376
5,310					
				430	14,426
\$ 116,951	\$ 85,734	\$ 15,598	\$ 16,405	\$ 21,193	\$ 69,510

UTILITY NAME: Parkland Utilities, Inc.  
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

**YEAR OF REPORT**  
**December 31, 2009**

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		8,876	410	8,466	7,222
February		7,911	359	7,552	6,788
March	2,645	5,575	311	7,909	7,525
April	3,123	4,211	201	7,133	7,050
May	746	7,497	454	7,789	6,987
June		5,985	346	5,639	5,509
July	267	6,020	295	5,992	5,983
August	531	7,475	402	7,604	7,039
September		7,689	470	7,219	7,165
October		9,348	439	8,909	8,521
November		8,600	403	8,197	7,992
December	4,325	5,052	967	8,410	7,746
Total for year	11,637	84,239	5,057	90,819	85,527

If water is purchased for resale, indicate the following:

Vendor Palm Beach County  
 Point of delivery Emergency Inter-Connect

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

N/A

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well # 1 (alternates with well # 2)	400 gpm	.578 mgd	Biscayne
Well # 2 (alternates with well # 1)	400 gpm	combined	Aquifer

UTILITY NAME: Parkland Utilities, Inc.  
SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

**YEAR OF REPORT**  
**December 31, 2009**

**WATER TREATMENT PLANT INFORMATION**  
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>.58 MGD</u>		
Location of measurement of capacity (i.e. Wellhead, Storage Tank):			
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):	<u>Chemical, aeration &amp; filtration</u>		
<b>LIME TREATMENT</b>			
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer	<u>Infilco Degremont</u>
<b>FILTRATION</b>			
Type and size of area:			
Pressure (in square feet):	<u>N/A</u>	Manufacturer	<u>N/A</u>
Gravity (in GPM/square feet):	<u>N/A</u>	Manufacturer	<u>Infilco Degremont</u>

UTILITY NAME: Parkland Utilities, Inc.  
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT  
 December 31, 2009

**CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	684	684
3/4"	Displacement	1.5	108	162
1"	Displacement	2.5	7	18
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0	2	16
3"	Displacement	15.0		
3"	Compound	16.0	1	16
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 Water System Meter Equivalents				906

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water 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:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:	
ERC =	85,527 gallons, divided by
	350 gallons per day
	<u>365</u> days
	670 ERC's

UTILITY NAME: Parkland Utilities, Inc.  
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc / Broward

<b>YEAR OF REPORT</b> <b>December 31, 2009</b>
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**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present ERC's * that system can efficiently serve	<u>906</u>
2. Maximum number of ERC's * which can be served.	<u>906</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>906</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>60</u>
5. Estimated annual increase in ERC's *	<u>Less than 10</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>Yes</u> <u>1,200 GPM for 2 hours</u>
7. Attach a description of the fire fighting facilities	<u>Fire flow high service pump &amp; 91 fire hydrants, with supplement from lakes and canals via pumping trucks</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this syst	<u>None</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
10. 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 rule:	<u>N/A</u>
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction be	<u>N/A</u>
d. Attach plans for funding the required upgrading	
e. Is this system under any Consent Order of the DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>4061957</u>
12. Water Management District Consumptive Use Permit #	<u>06-00242-W</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

\* An ERC is determined based on the calculation on the bottom of Page W-13  
**W-14**  
**GROUP 1**  
**SYSTEM Parkland Utilities, Inc.**

**WASTEWATER  
OPERATION  
SECTION**





UTILITY NAME: Parkland Utilities, Inc.  
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

**YEAR OF REPORT**  
**December 31, 2009**

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 2,912,615
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(2,082,106)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(2,193,165)
252	Advances for Construction	F-20	
	Subtotal		(1,362,656)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	1,613,728
	Subtotal		251,072
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		59,948
	Other (Specify):		
	WASTEWATER RATE BASE		\$ 311,020
	UTILITY OPERATING INCOME	S-3	\$ 18,424
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		5.92 %

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.  
 (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.

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME		
	Operating Revenues	S-9	\$ 560,395
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		560,395
401	Operating Expenses	S-10(a)	479,581
403	Depreciation Expense	S-6(a)	102,206
	Less: Amortization of CIAC	S-8(a)	(81,018)
	Net Depreciation Expense		21,188
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-14	867
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		25,218
408.11	Property Taxes		14,927
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		190
408	Total Taxes Other Than Income		40,335
409.1	Income Taxes	F-16	
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		541,971
	Utility Operating Income		18,424
530	Add Back:		
	Guaranteed Revenue (and AFPI)		
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		\$ 18,424

**UTILITY NAME:** Parkland Utilities, Inc.  
**SYSTEM NAME / COUNTY:** Parkland Utilities, Inc. / Broward

**YEAR OF REPORT**  
 December 31, 2009

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 1,140	\$	\$	\$ 1,140
352	Franchises				
353	Land and Land Rights	77,507			77,507
354	Structure and Improvements	363,149			363,149
355	Power Generation Equipment				
360	Collection Sewers - Force	1,255,366			1,255,366
361	Collection Sewers - Gravity	608,231			608,231
362	Special Collecting Structures	140,868			140,868
363	Services to Customers	156,544			156,544
364	Flow Measuring Devices	10,000			10,000
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	259,059			259,059
371	Pumping Equipment				
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	17,975	3,350		21,325
390	Office Furniture & Equipment				
391	Transportation Equipment	18,891			18,891
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	535			535
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Wastewater Plant		\$ 2,909,265	\$ 3,350	\$	\$ 2,912,615

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

UTILITY NAME: Parkland Utilities, Inc.  
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT  
 December 31, 2009

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 1,140						
352	Franchises							
353	Land and Land Rights		363,149		77,507			
354	Structure and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		1,255,366					
361	Collection Sewers - Gravity		608,231					
362	Special Collecting Structures		140,868					
363	Services to Customers		156,544					
364	Flow Measuring Devices		10,000					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			259,059				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment		21,325					
390	Office Furniture & 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	\$ 1,140	\$ 2,555,483	\$ 259,059	\$ 77,507	\$ -	\$ -	\$ 19,426

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

UTILITY NAME: Parkland Utilities, Inc.  
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

**YEAR OF REPORT**  
**December 31, 2009**

**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)
351	Organization	40.00	%	2.50 %
352	Franchises		%	%
354	Structure and Improvements	27.00	%	3.70 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	27.00	%	3.70 %
361	Collection Sewers - Gravity	40.00	%	2.50 %
362	Special Collecting Structures	25.00	%	4.00 %
363	Services to Customers	35.00	%	2.86 %
364	Flow Measuring Devices	5.00	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18.00	%	5.56 %
371	Pumping Equipment		%	%
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment		%	%
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment	15.00	%	6.67 %
390	Office Furniture & Equipment		%	%
391	Transportation Equipment	6.00	%	16.67 %
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 *			%	%

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

**UTILITY NAME:** Parkland Utilities, Inc.  
**SYSTEM NAME / COUNTY:** Parkland Utilities, Inc. / Broward

**YEAR OF REPORT**  
**December 31, 2009**

**ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e) 1	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 1,140	\$ -	\$ -	\$ -
352	Franchises				
354	Structure and Improvements	274,188	13,437		13,437
355	Power Generation Equipment				
360	Collection Sewers - Force	983,306	46,449		46,449
361	Collection Sewers - Gravity	287,337	15,206		15,206
362	Special Collecting Structures	102,168	5,635		5,635
363	Services to Customers	78,290	4,477		4,477
364	Flow Measuring Devices	10,000			
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	219,570	14,403		14,403
371	Pumping Equipment				
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	5,764	1,310		1,310
390	Office Furniture & Equipment				
391	Transportation Equipment	17,602	1,289		1,289
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	535			
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 1,979,900	\$ 102,206	\$ -	\$ 102,206

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

UTILITY NAME Parkland Utilities, Inc.

SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT  
December 31, 2009

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	1,140
352	Franchises					
354	Structure and Improvements					287,625
355	Power Generation Equipment					
360	Collection Sewers - Force					1,029,755
361	Collection Sewers - Gravity					302,543
362	Special Collecting Structures					107,803
363	Services to Customers					82,767
364	Flow Measuring Devices					10,000
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					233,973
371	Pumping Equipment					
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					7,074
390	Office Furniture & Equipment					
391	Transportation Equipment					18,891
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					535
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	2,082,106

UTILITY NAME: Parkland Utilities, Inc.  
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

**YEAR OF REPORT**  
**December 31, 2009**

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 2,193,165
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	-
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 2,193,165

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

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UTILITY NAME: Parkland Utilities, Inc.  
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

**YEAR OF REPORT**  
**December 31, 2009**

**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)
Capacity Fee		\$ 1,200	\$ -
Total Credits			N/A

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 1,532,710
Debits during year:	
Accruals charged to Account	81,018
Other Debits (specify):	
Total debits	81,018
Credits during year (specify):	
Total credits	
Balance end of year	\$ 1,613,728

UTILITY NAME: Parkland Utilities, Inc.  
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT  
 December 31, 2009

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

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WASTEWATER (c)
None		\$ _____ -
<b>Total Credits</b>		\$ _____ -

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
<b>Flat Rate Revenues:</b>				
521.1	Residential Revenues			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			-
<b>Measured Revenues:</b>				
522.1	Residential Revenues	744	745	\$ 466,999
522.2	Commercial Revenues	43	44	86,418
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)			
522	Total Measured Revenues	787	789	553,417
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	787	789	\$ 553,417
<b>OTHER WASTEWATER REVENUES</b>				
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)			6,978
	Total Other Wastewater Revenues			\$ 6,978

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

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
Measured Reuse Revenues:				
541.1	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				\$ 560,395

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

UTILITY NAME: Parkland Utilities, Inc.  
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT  
 December 31, 2009

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers.							
704	Directors and Majority Stockholders							
710	Employee Pensions and Benefits	157,273					157,273	
711	Purchased Sewage Treatment							
715	Sludge Removal Expense	19,136			19,136			
716	Purchased Power	277			277			
718	Fuel for Power Production	700			700			
720	Chemicals							
720	Materials and Supplies	2,169		651		1,518		
731	Contractual Services - Engineering							
732	Contractual Services - Accounting	3,570						
733	Contractual Services - Legal	5,703						
734	Contractual Services - Mgt. Fees	116,154	16,593	5,531	27,656	27,656		
735	Contractual Services - Testing							
736	Contractual Services - Other	141,352	25,223	11,021	25,299	20,856		
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expense	11,867						
756	Insurance - Vehicle	1,376						
757	Insurance - General Liability	5,310	5,310					
758	Insurance - Workmens Comp.							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	14,694						
	Total Wastewater Utility Expenses	\$ 479,581	\$ 47,126	\$ 17,203	\$ 73,068	\$ 50,030	\$ 157,273	\$ -

S-10(a)  
 GROUP 1

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	.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 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 Production						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services - Engineering						
732	Contractual Services - Accounting		3,570				
733	Contractual Services - Legal		5,703				
734	Contractual Services - Mgt. Fees	11,062	27,656				
735	Contractual Services - Testing						
736	Contractual Services - Other	35,872	23,081				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expense		11,867				
756	Insurance - Vehicle		1,376				
757	Insurance - General Liability						
758	Insurance - Workmens Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses	716	13,978				
	Total Wastewater Utility Expenses	\$ 47,650	\$ 87,231	\$ -	\$ -	\$ -	\$ -

UTILITY NAME: Parkland Utilities, Inc.  
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT  
 December 31, 2009

**CALCULATION OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	669	669
3/4"	Displacement	1.5	108	162
1"	Displacement	2.5	6	15
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0	2	16
3"	Displacement	15.0		
3"	Compound	16.0	1	16
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				888

**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:

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

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:	(	80,434,000	/ 365 days ) / 280 gpd =	787
		(total gallons treated)		

UTILITY NAME: Parkland Utilities, Inc.  
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

**YEAR OF REPORT**  
**December 31, 2009**

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

Permitted Capacity	Purchased		
Basis of Permit Capacity (1)	N/A		
Manufacturer	N/A		
Type (2)	N/A		
Hydraulic Capacity	N/A		
Average Daily Flow	220,367		
Total Gallons of Wastewater Treated (3)	80,434,000	Purchased Treatment Broward County	
Method of Effluent Disposal	N/A		

- (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.
- (3) Purchased treatment



UTILITY NAME: Parkland Utilities, Inc.  
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT  
 December 31, 2009

**OTHER WASTEWATER SYSTEM INFORMATION**

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

1. Present ERC's * that system can efficiently serve.	<u>888</u>
2. Maximum number of ERC's * which can be served	<u>888</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>888</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>60</u>
5. Estimated annual increase in ERC's * .	<u>Less than 10</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
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?	<u>N/A</u>
If so, when?	<u>N/A</u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>N/A</u>
If so, what are the utility's plans to comply with the DEP?	<u>N/A</u>
10. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
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?	<u>N/A</u>
c. When will construction begin?	<u>N/A</u>
d. Attach plans for funding the required upgrading.	<u>N/A</u>
e. Is this system under any Consent Order of the DEP?	<u>N/A</u>
11. Department of Environmental Protection ID #	<u>4061957</u>

\* An ERC is determined based on the calculation on the bottom of Page S-11

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations  
Class A & B**

**Company: Parkland Utilities, Inc.**

**For the Year Ended December 31, 2009**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ -	\$ -	\$ -
Total Metered Sales ((461.1 - 461.5)	302,774	302,774	-
Total Fire Protection Revenue (462.1 - 462.2)	14,035	14,035	-
Other Sales to Public Authorities (464)	-	-	-
Sales to Irrigation Customers (465)	-	-	-
Sales for Resale (466)	-	-	-
Interdepartmental Sales (467)	-	-	-
Total Other Water Revenues (469 - 474)	6,978	6,978	-
<b>Total Water Operating Revenue</b>	<b>\$ 323,787</b>	<b>\$ 323,787</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Water Operating Revenues</b>	<b>\$ 323,787</b>	<b>\$ 323,787</b>	<b>\$ -</b>

Explanations:  
Rounding

**Instructions:**

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

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations  
Class A & B**

**Company: Parkland Utilities, Inc.**

**For the Year Ended December 31, 2009**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate revenues (521.1 - 521.6)	\$ -	\$ -	\$ -
Total Measured Revenues (522.1 - 522.5)	553,417	553,417	-
Revenues from Public Authorities (523)	-	-	-
Revenues from Other Systems (524)	-	-	-
Interdepartmental Revenues (525)	-	-	-
Total Other Wastewater Revenues (530 - 536)	6,978	6,978	-
Reclaimed Water Sales (540.1 - 544)	-	-	-
<b>Total Wastewater Operating Revenue</b>	<b>\$ 560,395</b>	<b>\$ 560,395</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Wastewater Operating Revenues</b>	<b>\$ 560,395</b>	<b>\$ 560,395</b>	<b>\$ -</b>

Explanations:  
Rounding

**Instructions:**

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