

CLASS "A" OR "B"

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**Public Service Commission**  
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WATER AND/OR WASTEWATER UTILITIES  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

OF

WS397-08-AR

**SANLANDO UTILITIES CORPORATION**

---

Exact Legal Name of Respondent

**247W 189S**

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**

**PUBLIC SERVICE COMMISSION**

FOR THE

YEAR ENDED

**31-Dec-08**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
09 MAY -6 AM 9:56  
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ECONOMIC REGULATION

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added; provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Seminole County Board of Commissioners  
Office of County Manager  
810 West 11th Street  
Panama City, FL 32401**

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

**CERTIFICATION OF ANNUAL REPORT**

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

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

Items Certified			
1.	2.	3.	4.

\_\_\_\_\_  
 (Signature of Chief Executive Officer of the utility) \*

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

*Steven L. ...*  
 \_\_\_\_\_  
 (Signature of Chief Financial Officer of the utility) \*

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

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

ANNUAL REPORT OF

YEAR OF REPORT  
31-Dec-08

**SANLANDO UTILITIES CORPORATION**

(Exact Name of Utility)

County: Seminole County

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

2335 SANDERS ROAD  
NORTHBROOK IL 60062

Telephone: 847-498-6440

E Mail Address: NONE

WEB Site: NONE

Sunshine State One-Call of Florida, Inc. Member Number UIF755

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

WILLIAM SCHERER  
2335 SANDERS ROAD  
NORTHBROOK IL 60062

Telephone: 847-498-6440

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

2335 SANDERS ROAD  
NORTHBROOK IL 60062

Telephone: 847-498-6440

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

PRICEWATERHOUSECOOPERS

Date of original organization of the utility: 1969

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% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	<u>UTILITIES INC</u>	<u>100%</u>
2.	<u></u>	<u></u>
3.	<u></u>	<u></u>
4.	<u></u>	<u></u>
5.	<u></u>	<u></u>
6.	<u></u>	<u></u>
7.	<u></u>	<u></u>
8.	<u></u>	<u></u>





**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.	Formed in 1969, Sanlando Utilities Corporation was acquired by Utilities Inc. in July of 1998.
B.	Sanlando Utilities Corporation performs water and wastewater services
C.	Maintain a high quality of service and earn a fair return.
D.	Only one subdivision is served
E.	We expect modest growth currently with anticipated higher growth in the future
F.	The system was purchased in 1998 and is currently being brought up to Utilities Inc. standards of quality.

UTILITY NAME: SANLANDO UTILITIES CORPORATION

**YEAR OF REPORT**  
**31-Dec-08**

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of                      12/31/2008

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

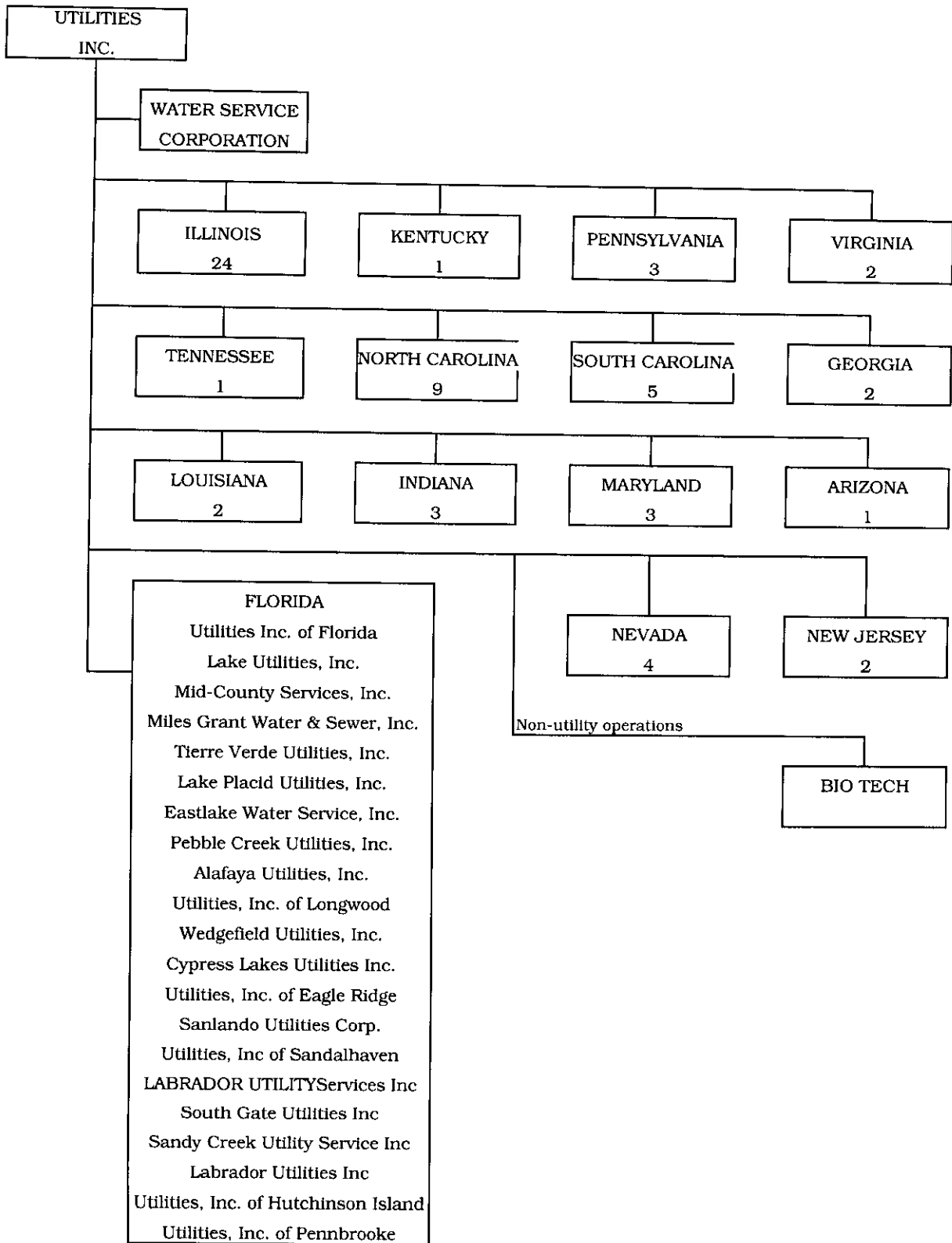
UTILITIES, INC. -- PARENT COMPANY

WATER SERVICE CORP. -- SERVICE COMPANY SUPPLYING MOST SERVICES REQUIRED BY UTILITY.

UTILITIES INC. of FLORIDA -- provides office personnel and administrative staff.

SEE ATTACHED

## Parent And Affiliate Organizational Chart



UTILITIES, INC. - Parent Company

WATER SERVICE CORP. - Service organization providing administrative and other service functions for the utility.

NOTE: Within each state except Florida is the number of companies owned.

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
LAWRENCE N SCHUMACHER	CEO & PRESIDENT	N/A	\$ NONE
LISA A SPARROW	VP OPERATIONS	N/A	NONE
JOHN HOY	VP REGULATORY	N/A	NONE
STEVEN M LUBERTOZZI	VP & TREASURER	N/A	NONE
JOHN R STOVER	VP & SECRETARY	N/A	NONE
RICK DURHAM	REGIONAL VP	N/A	NONE

**COMPENSATION OF DIRECTORS**

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
JOHN M STOKES	DIRECTOR	1	\$ NONE
LAWRENCE N SCHUMACHER	DIRECTOR	1	NONE



**AFFILIATION OF OFFICERS AND DIRECTORS**

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

NAME (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
JOHN M STOKES	DIRECTOR	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
LAWRENCE N SCHUMACHER	PRESIDENT & CEO	DIRECTOR/OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
LISA A SPARROW	VP OPERATIONS	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
JOHN HOY	VP REGULATORY	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
STEVEN M LUBERTOZZI	VP & TREASURER	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
JOHN R STOVER	VP & SECRETARY	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
RICK DURHAM	REGIONAL VP	OFFICER	UTILITIES INC & SUBSIDIARIES ALTAMONTE SPRINGS, FL









# **FINANCIAL SECTION**

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 47,514,573	\$ 49,297,861
108-110	Less: Accumulated Depreciation and Amortization	F-8	21,537,184	23,121,534
Net Plant			\$ 25,977,389	\$ 26,176,327
114-115	Utility Plant Acquisition adjustment (Net)	F-7		-
116 *	Other Utility Plant Adjustments			2,238
Total Net Utility Plant			\$ 25,977,389	\$ 26,178,566
<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 & Investments			\$	\$ -
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 224	\$ (387)
132	Special Deposits	F-9	250	250
133	Other Special Deposits	F-9		-
134	Working Funds			-
135	Temporary Cash Investments			-
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	859,791	797,769
145	Accounts Receivable from Associated Companies	F-12	(3,231,946)	448,723
146	Notes Receivable from Associated Companies	F-12		-
151-153	Material and Supplies		12,636	49,969
161	Stores Expense			-
162	Prepayments		31,556	31,556
171	Accrued Interest and Dividends Receivable			-
172 *	Rents Receivable			-
173 *	Accrued Utility Revenues			-
174	Misc. Current and Accrued Assets	F-12	2,238	-
Total Current and Accrued Assets			\$ (2,325,251)	\$ 1,327,880

\* Not Applicable for Class B Utilities

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-08</b>
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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED DEBITS</b>				
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____
182	Extraordinary Property Losses	F-13	_____	_____
183	Preliminary Survey & Investigation Charges		_____	_____
184	Clearing Accounts		_____	_____
185 *	Temporary Facilities		_____	_____
186	Misc. Deferred Debits	F-14	277,869	166,137
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		139,469	_____
Total Deferred Debits			\$ 417,338	\$ 166,137
<b>TOTAL ASSETS AND OTHER DEBITS</b>			\$ 24,069,476	\$ 27,672,581

\* 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)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 3,575	\$ 3,575
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		10,057,626	14,551,721
212	Discount On Capital Stock			-
213	Capital Stock Expense			-
214-215	Retained Earnings	F-16	4,772,863	4,818,555
216	Reacquired Capital Stock			-
218	Proprietary Capital (Proprietorship and Partnership Only)			-
<b>Total Equity Capital</b>			\$ 14,834,064	\$ 19,373,851
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		-
222 *	Reacquired Bonds			-
223	Advances from Associated Companies	F-17		7,100,823
224	Other Long Term Debt	F-17		-
<b>Total Long Term Debt</b>			\$	\$ 7,100,823
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		259,737	70,844
232	Notes Payable	F-18		-
233	Accounts Payable to Associated Companies	F-18	234,699	(6,866,124)
234	Notes Payable to Associated Companies	F-18		-
235	Customer Deposits		105,516	99,803
236	Accrued Taxes		156,608	144,842
237	Accrued Interest	F-19	(5,301)	(264)
238	Accrued Dividends			-
239	Matured Long Term Debt			-
240	Matured Interest			-
241	Miscellaneous Current & Accrued Liabilities	F-20		9,867
<b>Total Current &amp; Accrued Liabilities</b>			\$ 751,259	\$ (6,541,033)

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____ -
252	Advances For Construction	F-20	_____	_____ -
253	Other Deferred Credits	F-21	_____	_____ -
255	Accumulated Deferred Investment Tax Credits		_____	_____ -
Total Deferred Credits			\$ _____	\$ _____ -
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____ -
262	Injuries & 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	\$ 25,165,931	\$ 25,220,041
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	17,202,481	17,899,386
Total Net C.I.A.C.			\$ 7,963,450	\$ 7,320,655
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 436,595	\$ 488,588
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____ -
283	Accumulated Deferred Income Taxes - Other		84,108	(70,303)
Total Accumulated Deferred Income Tax			\$ 520,703	\$ 418,285
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ 24,069,476	\$ 27,672,581

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 6,178,916	\$ 6,501,005
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 6,178,916	\$ 6,501,005
401	Operating Expenses	F-3(b)	\$ 4,038,889	\$ 4,160,711
403	Depreciation Expense:	F-3(b)	\$ 1,136,936	\$ 1,474,114
	Less: Amortization of CIAC	F-22	(678,177)	(696,905)
Net Depreciation Expense			\$ 458,759	\$ 777,209
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	-	-
407	Amortization Expense (Other than CIAC)	F-3(b)	1,276	-
408	Taxes Other Than Income	W/S-3	717,028	749,038
409	Current Income Taxes	W/S-3	49,863	(102,755)
410.10	Deferred Federal Income Taxes	W/S-3	81,032	31,373
410.11	Deferred State Income Taxes	W/S-3	13,870	5,372
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		-
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		85
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		-
Utility Operating Expenses			\$ 5,360,717	\$ 5,621,144
Net Utility Operating Income			\$ 818,199	\$ 879,861
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			5,977
420	Allowance for Funds Used During Construction		150,263	15,639
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 968,462	\$ 901,477

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

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

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 3,054,109	\$ 3,446,896	\$ -
\$ 3,054,109	\$ 3,446,896	\$ -
\$ 2,145,060	\$ 2,015,651	\$ -
668,254 (371,681)	805,860 (325,224)	-
\$ 296,573	\$ 480,636	\$ -
-	-	-
-	-	-
424,705	324,334	-
(58,262)	(44,493)	-
17,788	13,585	-
3,046	2,326	-
-	-	-
-	85	-
111	-	-
\$ 2,829,021	\$ 2,792,123	\$ -
\$ 225,088	\$ 654,773	\$ -
-	-	-
-	-	-
3,389	2,588	-
8,867	6,772	-
\$ 237,344	\$ 664,132	\$ -

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



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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 968,462	\$ 901,477
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$	\$ -
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			-
419	Interest and Dividend Income		(3,379)	-
421	Nonutility Income			-
426	Miscellaneous Nonutility Expenses			-
Total Other Income and Deductions			\$ (3,379)	\$ -
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$	\$ -
409.2	Income Taxes			-
410.2	Provision for Deferred Income Taxes			-
411.2	Provision for Deferred Income Taxes - Credit			-
412.2	Investment Tax Credits - Net			-
412.3	Investment Tax Credits Restored to Operating Income			-
Total Taxes Applicable To Other Income			\$	\$ -
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 570,336	\$ 855,785
428	Amortization of Debt Discount & Expense	F-13		-
429	Amortization of Premium on Debt	F-13		-
Total Interest Expense			\$ 570,336	\$ 855,785
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$	\$ -
434	Extraordinary Deductions			-
409.3	Income Taxes, Extraordinary Items			-
Total Extraordinary Items			\$	\$ -
<b>NET INCOME</b>			<b>\$ 394,747</b>	<b>\$ 45,692</b>

Explain Extraordinary Income:

NONE

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**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	\$ 23,560,738	\$ 25,737,123
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>10,331,501</u>	<u>12,790,030</u>
110	Accumulated Amortization	F-8	<u>-</u>	<u>-</u>
271	Contributions In Aid of Construction	F-22	<u>11,974,201</u>	<u>13,245,840</u>
252	Advances for Construction	F-20	<u>-</u>	<u>-</u>
Subtotal			\$ <u>100,313</u>	\$ <u>882,270</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	8,473,005	9,426,381
Subtotal			\$ <u>8,573,318</u>	\$ <u>10,308,652</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	<u>-</u>	<u>-</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>-</u>	<u>-</u>
	Working Capital Allowance (3)		<u>268,132</u>	<u>251,956</u>
	Other (Specify): _____ _____ _____			
RATE BASE			\$ <u>8,841,450</u>	\$ <u>10,560,608</u>
NET UTILITY OPERATING INCOME			\$ <u>225,088</u>	\$ <u>654,773</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>2.55%</u>	<u>6.20%</u>

**NOTES :**

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

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

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ 7,676,469	39.62%	9.81%	3.89%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	8,759,925	45.21%	6.60%	2.99%
Short Term Debt	2,422,363	12.50%	3.75%	0.47%
Customer Deposits	99,803	0.52%	6.00%	0.03%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	418,285	2.16%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
<b>Total</b>	<b>\$ 19,376,844</b>	<b>100.00%</b>		<b>7.38%</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>9.81%</u>
Commission order approving Return on Equity:	<u>PSC-00-2097-AS-WS</u>

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>9.03%</u>
Commission order approving AFUDC rate:	<u>PSC-04-0262-PAA-WS</u>

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 PLANT  
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 22,406,015	\$ 26,918,141	\$	\$ 49,324,157
102	Utility Plant Leased to Other				-
103	Property Held for Future Use	-	-		-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress	1,154,723	(1,181,019)		(26,296)
106	Completed Construction Not Classified				-
	Total Utility Plant	\$ 23,560,738	\$ 25,737,123	\$ -	\$ 49,297,861

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

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

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ -	-		-
	Total Plant Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -
115	Beginning Bal	\$	\$	\$	\$ -
	Accumulated Amortization Accruals charged during year	-	-		
	Total Accumulated Amortization	\$ -	\$ -	\$ -	\$ -
	Net Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
Account 108				
Balance first of year	\$ 9,670,080	11,867,104		21,537,184
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 668,254	\$ 805,860	\$ -	\$ 1,474,115
Account 108.2 (2)	-	-	-	-
Account 108.3 (2)	-	-	-	-
Other Accounts (specify):	32,666	177,882	-	210,548
Salvage	(33,348)	(19,062)	-	(52,410)
Other Credits (Specify):				
<b>Total Credits</b>	\$ 667,572	\$ 964,681	\$ -	\$ 1,632,253
Debits during year:				
Book cost of plant retired	6,150	41,755	-	47,905
Cost of Removal	-	-	-	-
Other Debits (specify):				
Acting adjustments mandated by FPSC	-	-	-	-
<b>Total Debits</b>	\$ 6,150	\$ 41,755	\$ -	\$ 47,905
<b>Balance end of year</b>	\$ <u>10,331,502</u>	\$ <u>12,790,032</u>	\$ <u>-</u>	\$ <u>23,121,534</u>
<b>ACCUMULATED AMORTIZATION</b>				
Account 110				
Balance first of year	\$ -			
Credit 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>	\$ -	\$ -	\$ -	\$ -
<b>Balance end of year</b>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

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

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
030443-WS	\$ _____	_____	\$ 59,611
	_____	_____	_____
	_____	_____	_____
Total	\$ _____	_____	\$ 59,611

**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): Electric	\$ 250
	_____
	_____
Total Special Deposits	\$ 250
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ -
	_____
	_____
Total Other Special Deposits	\$ -

**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): NONE <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>_____ -</u>
UTILITY INVESTMENTS (Account 124): NONE <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Utility Investment		\$ <u>_____ -</u>
OTHER INVESTMENTS (Account 125): NONE <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Other Investment		\$ <u>_____ -</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Special Funds		\$ <u>_____ -</u>



**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

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

DESCRIPTION (a)	TOTAL (b)
<b>CUSTOMER ACCOUNTS RECEIVABLE (Account 141):</b>	
Water	\$ 452,335
Wastewater	345,434
Other	_____
<hr/>	
Total Customer Accounts Receivable	\$ 797,769
<b>OTHER ACCOUNTS RECEIVABLE ( Account 142):</b>	
_____	\$ _____
_____	_____
_____	_____
<hr/>	
Total Other Accounts Receivable	\$ -
<b>NOTES RECEIVABLE (Account 144):</b>	
_____	\$ _____
_____	_____
_____	_____
<hr/>	
Total Notes Receivable	\$ -
<hr/>	
Total Accounts and Notes Receivable	\$ <u>797,769</u>
<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 )</b>	
Balance first of year	\$ -
Provision for uncollectibles for current year	\$ _____
Collection of accounts previously written off	_____
Utility Accounts	_____
Others	_____
_____	_____
<hr/>	
Total Additions	\$ -
<b>Deduct accounts written off during year:</b>	
Utility Accounts	_____
Others	_____
_____	_____
<hr/>	
Total accounts written off	\$ -
<hr/>	
Balance end of year	\$ _____
<hr/>	
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>	<b>\$ <u>797,769</u></b>



UTILITY NAME: SANLANDO UTILITIES CORPORATION

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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

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

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____ -
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____ -

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ _____ -
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ _____ -

**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)		
RATE CASE	\$ 59,611	\$ 85,787
<b>Total Deferred Rate Case Expense</b>	\$ <u>59,611</u>	\$ <u>85,787</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
OTHER DEFERRED MAINTENANCE (NONE)	\$ 58,036	\$ 80,350
<b>Total Other Deferred Debits</b>	\$ <u>58,036</u>	\$ <u>80,350</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
NONE	\$ -	\$ -
<b>Total Regulatory Assets</b>	\$ <u>-</u>	\$ <u>-</u>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <u>117,647</u>	\$ <u>166,137</u>

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

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

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share		1
Shares authorized		0
Shares issued and outstanding		0
Total par value of stock issued		\$3,575
Dividends declared per share for year		0
<b>REFERRED STOCK</b>		
Par or stated value per share		0
Shares authorized		0
Shares issued and outstanding		0
Total par value of stock issued		\$0
Dividends declared per share for year		0

\* 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)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
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	\$ 4,772,863
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 {income/(loss)}	\$ 45,692
436	Appropriations of Retained Earnings: _____ _____	_____ _____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____ _____
438	Common Stock Dividends Declared _____ _____	_____ _____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ <u>4,818,555</u>
Notes to Statement of Retained Earnings:		

**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ 7,100,823
Total	\$ <u>7,100,823</u>

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

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

**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232): NONE			\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ -
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): NONE			\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
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)
WATER SERVICE CORPORATION	\$ (6,866,124)
Total	\$ (6,866,124)



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**UTILITY NAME: SANLANDO UTILITIES CORPORATION**

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

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
UTILITIES INC INTERCOMPANY INTEREST	_____		851,718	851,718	-
Total Account 237.1	\$ -		\$ 851,718	\$ 851,718	\$ -
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____		\$ _____	\$ _____	\$ _____
Customer Deposits	_____		5,185	5,185	(264)
MISC ITEMS	_____		_____	_____	_____
Total Account 237.2	\$ -		\$ 5,185	\$ 5,185	\$ (264)
Total Account 237 (1)	\$ -		\$ 856,903	\$ 856,903	\$ (264)
INTEREST EXPENSED:					
Total accrual Account 237			\$ 856,903		
Short Term Interest Expense			(1,118)		
Net Interest Expensed to Account No. 427 (2)			\$ 855,785		

(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

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**UTILITY NAME: SANLANDO UTILITIES CORPORATION**

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
DEFERRED REVENUE _____ _____ _____	\$ 9,867.00 _____ _____
Total Miscellaneous Current and Accrued Liabilities	\$ 9,867.00 _____

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

NAME OF PAYOR * (a)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
	BALANCE BEGINNING OF YEAR (b)	ACCT. DEBIT (c)		
NONE _____ _____ _____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____
Total	\$ _____	_____	\$ _____	\$ _____

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

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**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):  NONE <hr/> <hr/> <hr/>	\$ _____ <hr/> <hr/> <hr/>	\$ _____ - <hr/> <hr/> <hr/>
Total Regulatory Liabilities	\$ _____	\$ _____ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):  <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ - <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
Total Other Deferred Liabilities	\$ _____	\$ _____ -
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____ -

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>11,938,757</u>	\$ <u>13,227,174</u>	\$ <u>-</u>	\$ <u>25,165,931</u>
Add credits during year:	\$ <u>35,444</u>	\$ <u>18,666</u>	\$ <u>-</u>	\$ <u>54,110</u>
Less debit charged during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Contribution In Aid of Construction	\$ <u>11,974,201</u>	\$ <u>13,245,840</u>	\$ <u>-</u>	\$ <u>25,220,041</u>

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

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>8,101,324</u>	\$ <u>9,101,157</u>	\$ <u>-</u>	\$ <u>17,202,481</u>
Debits during the year:	\$ <u>371,681</u>	\$ <u>325,224</u>	\$ <u>-</u>	\$ <u>696,905</u>
Credits during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>8,473,005</u>	\$ <u>9,426,381</u>	\$ <u>-</u>	\$ <u>17,899,386</u>

UTILITY NAME: **SANLANDO UTILITIES CORPORATION**

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

- 1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- 2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 45,691
Reconciling items for the year:		
Taxable income not reported on books:		
Tap Fees		54,110
Deductions recorded on books not deducted for return:		
Amortization ITC		196
Excess Tax Depreciation over Book Depreciation		(175,488)
Tap in Fees		
CIA Property		
Int During Construction		(191,490)
Def. Maint. CY additions		(3,145)
Def. Maint. CY amortization		37,317
Def. Rate Case CY additions		(8,191)
Def. Rate Case CY amortization		71,290
Organization Exp-Amort		(73,543)
Bad Debts CY		
Current FIT (725)		(103,997)
Deferred FIT (731)		31,373
Deferred SIT (732)		5,372
Current SIT		1,242
Income recorded on books not included in return:		
Interest During Construction		
Misc.		
Deduction on return not charged against book income:		
Meals		3,390
Federal tax net income		\$ (305,873)

Computation of tax :

(305,873)
34%
(103,997)

**WATER  
OPERATION  
SECTION**



UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-08</b>
---

SYSTEM NAME / COUNTY : Seminole County

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 22,406,015
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	10,331,501
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	11,974,201
252	Advances for Construction	F-20	-
Subtotal			\$ 100,313
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 8,473,005
Subtotal			\$ 8,573,318
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		268,132
	Other (Specify):		
WATER RATE BASE			\$ 8,841,450
WATER OPERATING INCOME		W-3	\$ 225,088
RN (Water Operating Income / Water Rate Base)			<u>2.55%</u>

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.



UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-08</b>
---

SYSTEM NAME / COUNTY : Seminole County

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	<b>UTILITY OPERATING INCOME</b>		
400	Operating Revenues	W-9	\$ 3,054,109
469	Less: Guaranteed Revenue and AFPI	W-9	-
	<b>Net Operating Revenues</b>		<b>\$ 3,054,109</b>
401	Operating Expenses	W-10(a)	\$ 2,145,060
403	Depreciation Expense	W-6(a)	668,254
	Less: Amortization of CIAC	W-8(a)	(371,681)
	<b>Net Depreciation Expense</b>		<b>\$ 296,573</b>
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		117
408.11	Property Taxes		176,758
408.12	Payroll Taxes		70,360
408.13	Other Taxes and Licenses		177,470
408	<b>Total Taxes Other Than Income</b>		<b>\$ 424,705</b>
409.1	Income Taxes		(58,262)
410.1	Deferred Federal Income Taxes		17,788
410.11	Deferred State Income Taxes		3,046
411.1	Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Amortized		111
	<b>Utility Operating Expenses</b>		<b>\$ 2,829,021</b>
	<b>Utility Operating Income</b>		<b>\$ 225,088</b>
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		3,389
420	Allowance for Funds Used During Construction		8,867
	<b>Total Utility Operating Income</b>		<b>\$ 237,344</b>

YEAR OF REPORT  
31-Dec-08

UTILITY NAME: SANLANDO UTILITIES CORPORATION

SYSTEM NAME / COUNTY : Seminole County

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 480	\$ -	\$ -	\$ 480
302	Franchises	279,317	0		279,317
303	Land and Land Rights	131,307	67		131,374
304	Structures and Improvements	515,588	2,511,921		3,027,509
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	691,140	139,057		830,197
308	Infiltration Galleries and Tunnels		138,232		138,232
309	Supply Mains				
310	Power Generation Equipment		2,069		2,069
311	Pumping Equipment	1,459,661	1,497,246		2,956,907
320	Water Treatment Equipment	392,345	5,743		398,088
330	Distribution Reservoirs and Standpipes	1,090,675	(0)		1,090,675
331	Transmission and Distribution Mains	7,768,032	155,911		7,923,943
333	Services	1,356,228	39,048		1,395,276
334	Meters and Meter Installations	1,316,909	166,752	6,150.00	1,477,511
335	Hydrants	721,196	1,791		722,987
336	Backflow Prevention Devices		355		355
339	Other Plant Miscellaneous Equipment		10,776		10,776
340	Office Furniture and Equipment	352,516	914,088		1,266,604
341	Transportation Equipment	496,582	(146,752)		349,830
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	296,623	(40,969)		255,654
344	Laboratory Equipment	21,480	(9,261)		12,219
345	Power Operated Equipment		54		54
346	Communication Equipment	96,947	22,747		119,694
347	Miscellaneous Equipment		2,968		2,968
348	Other Tangible Plant	449,450	(436,154)		13,296
<b>TOTAL WATER PLANT</b>		<b>\$ 17,436,476</b>	<b>\$ 4,975,689</b>	<b>\$ 6,150</b>	<b>\$ 22,406,015</b>

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

W-4(a)  
GROUP \_\_\_\_\_

UTILITY NAME: SANLANDO UTILITIES CORPORATION

SYSTEM NAME / COUNTY: Seminole County

WATER UTILITY PLANT MATRIX

ACCT. NO.	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)
(a)		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
301	Organization	480	480				
302	Franchises	279,317	279,317				
303	Land and Land Rights	131,374		131,374			
304	Structures and Improvements	3,027,509		198,602	2,474,198		354,708
305	Collecting and Impounding Reservoirs	-					
306	Lake, River and Other Intakes	-					
307	Wells and Springs	830,197		830,197			
308	Infiltration Galleries and Tunnels	138,232		138,232			
309	Supply Mains	-					
310	Power Generation Equipment	2,069		2,069			
311	Pumping Equipment	2,956,907		2,956,907			
320	Water Treatment Equipment	398,088			398,088		
330	Distribution Reservoirs and Standpipes	1,090,675				1,090,675	
331	Transmission and Distribution Mains	7,923,943				7,923,943	
333	Services	1,395,276				1,395,276	
334	Meters and Meter Installations	1,477,511				1,477,511	
335	Hydrants	722,987				722,987	
336	Backflow Prevention Devices	355				355	
339	Other Plant Miscellaneous Equipment	10,776				10,776	
340	Office Furniture and Equipment	1,266,604					1,266,604
341	Transportation Equipment	349,830					349,830
342	Stores Equipment	-					
343	Tools, Shop and Garage Equipment	255,654					255,654
344	Laboratory Equipment	12,219					12,219
345	Power Operated Equipment	54					54
346	Communication Equipment	119,694					119,694
347	Miscellaneous Equipment	2,968					2,968
348	Other Tangible Plant	13,296					13,296
<b>TOTAL WATER PLANT</b>		<b>22,406,015</b>	<b>279,797</b>	<b>4,257,381</b>	<b>2,872,287</b>	<b>12,621,523</b>	<b>2,375,027</b>

W-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-08
-----------------------------

SYSTEM NAME / COUNTY : Seminole County

**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	40		2.50%
304	Structures and Improvements	32		3.13%
304	Structures and Improvements - General	40		2.50%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment	15		6.67%
340	Office Furniture and Equipment - Computers	6		16.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
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.

YEAR OF REPORT  
31-Dec-08

UTILITY NAME: SANLANDO UTILITIES CORPORATION

SYSTEM NAME / COUNTY: Seminole County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301	Organization	\$	-	33,348	\$ 33,348
302	Franchises		-	12,450	12,450
304	Structures and Improvements	276,974	39,858	(79,077)	(39,219)
305	Collecting and Impounding Reservoirs		-		-
306	Lake, River and Other Intakes		-		-
307	Wells and Springs	480,211	23,877		23,877
308	Infiltration Galleries and Tunnels		2,250		2,250
309	Supply Mains		-		-
310	Power Generation Equipment		8		8
311	Pumping Equipment	1,204,899	86,983		86,983
320	Water Treatment Equipment	201,921	18,215	1	18,216
330	Distribution Reservoirs and Standpipes	653,748	29,478		29,478
331	Transmission and Distribution Mains	3,713,407	182,429		182,429
333	Services	625,550	34,371	(1)	34,370
334	Meters and Meter Installations	1,254,534	74,581		74,581
335	Hydrants	360,495	16,073		16,073
336	Backflow Prevention Devices		3		3
339	Other Plant Miscellaneous Equipment		78	(30)	48
340	Office Furniture and Equipment	116,720	110,923	251,963	362,886
341	Transportation Equipment	334,733	36,209	(70,526)	(34,317)
342	Stores Equipment		-		-
343	Tools, Shop and Garage Equipment	89,840	12,661	67,357	80,018
344	Laboratory Equipment	69,062	40	(66,839)	(66,799)
345	Power Operated Equipment		-		-
346	Communication Equipment	3,920	205	134,738	134,943
347	Miscellaneous Equipment		12		12
348	Other Tangible Plant	250,718	1	(250,718)	(250,717)
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 9,636,732</b>	<b>\$ 668,254</b>	<b>\$ 32,666</b>	<b>\$ 700,920</b>

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

OTHER CREDITS column (E) \* are due to allocation of UIF plant

W-6(a)  
GROUP \_\_\_\_\_

YEAR OF REPORT  
31-Dec-08

UTILITY NAME: SANLANDO UTILITIES CORPORATION

SYSTEM NAME / COUNTY : Seminole County

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-j) (k)
		(\$)	(\$)	(\$)	(\$)	(\$)
301	Organization	-	-	-	-	33,348
302	Franchises	-	-	-	-	12,450
304	Structures and Improvements	-	-	-	-	237,755
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	-
308	Infiltration Galleries and Tunnels	-	-	-	-	504,088
309	Supply Mains	-	-	-	-	2,250
310	Power Generation Equipment	-	-	-	-	-
311	Pumping Equipment	-	-	-	-	8
320	Water Treatment Equipment	-	-	-	-	1,291,882
330	Distribution Reservoirs and Standpipes	-	-	-	-	220,137
331	Transmission and Distribution Mains	-	-	-	-	683,226
333	Services	-	-	-	-	3,895,836
334	Meters and Meter Installations	6,150	-	-	6,150	659,920
335	Hydrants	-	-	-	-	1,322,965
336	Backflow Prevention Devices	-	-	-	-	376,568
339	Other Plant Miscellaneous Equipment	-	-	-	-	3
340	Office Furniture and Equipment	-	-	-	-	48
341	Transportation Equipment	-	-	-	-	479,606
342	Stores Equipment	-	-	-	-	300,416
343	Tools, Shop and Garage Equipment	-	-	-	-	-
344	Laboratory Equipment	-	-	-	-	169,858
345	Power Operated Equipment	-	-	-	-	2,263
346	Communication Equipment	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	138,863
348	Other Tangible Plant	-	-	-	-	12
		-	-	-	-	1
	<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>	<b>6,150</b>	<b>-</b>	<b>-</b>	<b>6,150</b>	<b>10,331,502</b>

W-6(b)  
GROUP \_\_\_\_\_

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-08</b>
---

SYSTEM NAME / COUNTY : Seminole County

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>11,938,757</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>35,444</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>-</u>
Total Credits		\$ <u>35,444</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>-</u>
Total Contributions In Aid of Construction		\$ <u>11,974,201</u>

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: SANLANDO UTILITIES CORPORATION

**YEAR OF REPORT**  
31-Dec-08

SYSTEM NAME / COUNTY : Seminole County

**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)
<u>WATER CONNECTIONS FEES</u>		\$	\$ 35,444
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Total Credits</b>			\$ <u>35,444</u>

**ACCUMULATED AMORTIZATION OF WATER  
 CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 8,101,323
Debits during the year:	
Accruals charged to Account 272	\$ 371,681
Other debits (specify) :	
_____	_____
_____	_____
<b>Total debits</b>	\$ <u>371,681</u>
Credits during the year (specify) :	
_____	\$ _____
_____	_____
<b>Total credits</b>	\$ _____
Balance end of year	\$ <u>8,473,005</u>



UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT  
31-Dec-08

SYSTEM NAME / COUNTY : Seminole County

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-08</b>
---

SYSTEM NAME / COUNTY : Seminole County

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ -
461.1	Metered Water Revenue: Sales to Residential Customers	10,200	12,125	2,594,746
461.2	Sales to Commercial Customers			318,874
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
461.6	Other Revenues			123,428
Total Metered Sales		10,200	12,125	\$ 3,037,048
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			473
Total Fire Protection Revenue				\$ 473
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		10,200	12,125	\$ 3,037,520
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ -
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			8,462
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			8,127
Total Other Water Revenues				\$ 16,589
Total Water Operating Revenues				\$ 3,054,109

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.  
 Accruals are recorded in account 461.1.



UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT  
31-Dec-08

SYSTEM NAME / COUNTY : Seminole County

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	\$ 590,713	\$ 63,157	\$ 63,157
603	Salaries and Wages - Officers, Directors and Majority Stockholders	67,168	-	-
604	Employee Pensions and Benefits	218,320	20,959	20,959
610	Purchased Water	-	-	-
615	Purchased Power	421,033	-	-
616	Fuel for Power Purchased	-	-	-
618	Chemicals	129,877	21,646	21,646
620	Materials and Supplies	73,287	9,161	9,161
631	Contractual Services-Engineering	207	-	-
632	Contractual Services - Accounting	12,156	-	-
633	Contractual Services - Legal	13,860	-	-
634	Contractual Services - Mgt. Fees	-	-	-
635	Contractual Services - Testing	20,197	3,366	3,366
636	Contractual Services - Other	26,242	3,280	3,280
641	Rental of Building/Real Property	-	-	-
642	Rental of Equipment	-	-	-
650	Transportation Expenses	84,695	10,587	10,587
656	Insurance - Vehicle	-	-	-
657	Insurance - General Liability	-	-	-
658	Insurance - Workman's Comp.	-	-	-
659	Insurance - Other	94,171	11,771	11,771
660	Advertising Expense	68	-	-
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	33,799	-	-
667	Regulatory Commission Exp.-Other	9,266	-	-
668	Water Resource Conservation Exp.	-	-	-
670	Bad Debt Expense	9,829	-	-
675	Miscellaneous Expenses	340,172	42,521	42,521
Total Water Utility Expenses		\$ 2,145,060	\$ 186,449	\$ 186,449



W-10(a)  
GROUP \_\_\_\_\_

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-08
-----------------------------

SYSTEM NAME / COUNTY :

Seminole County

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)
\$ 63,157	\$ 63,157	\$ 63,157	\$ 63,157	\$ 30,186	\$ 181,586
-	-	-	-	-	67,168
20,959	20,959	20,959	20,959	10,017	82,550
421,033					
-					
21,646	21,646	21,646	21,646		
9,161	9,161	9,161	9,161	9,161	9,161
-	-	207	-	-	-
-	-	-	-	-	12,156
-	-	-	-	-	13,860
-	-	-	-	-	-
3,366	3,366	3,366	3,366	-	-
3,280	3,280	3,280	3,280	3,280	3,280
-	-	-	-	-	-
-	-	-	-	-	-
10,587	10,587	10,587	10,587	10,587	10,587
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,771	11,771	11,771	11,771	11,771	11,771
					68
					33,799
					9,266
				9,829	
42,521	42,521	42,521	42,521	42,521	42,521
\$ 607,482	\$ 186,449	\$ 186,656	\$ 186,449	\$ 127,353	\$ 477,774

W-10(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-08
-----------------------------

SYSTEM NAME / COUNTY :

SANLANDO/SEMINOLE

Combined

**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		204.247	0.629	203.618	191.429
February		196.153	0.746	195.407	177.242
March		228.943	0.381	228.562	186.966
April		280.931	0.707	280.224	248.983
May		345.545	0.591	344.954	53.924
June		287.078	0.903	286.175	243.285
July		237.859	8.648	229.211	296.854
August		218.667	1.475	217.192	211.210
September		210.414	0.547	209.867	192.325
October		229.761	0.638	229.123	204.074
November		241.517	0.373	241.144	197.722
December		226.068	0.532	225.536	215.125
Total for Year		2,907.183	16.170	2,891.013	2,419.139

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

Point of delivery \_\_\_\_\_

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

NONE

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: SANLANDO UTILITIES CORPORATION

**YEAR OF REPORT**  
31-Dec-08

SYSTEM NAME / COUNTY : SANLANDO/SEMINOLE  
DES PINAR

**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		74.546			
February		69.200			
March		86.318			
April		101.841			
May		138.010			
June		118.109			
July		82.547			
August		77.343			
September		75.799			
October		84.146			
November		91.524			
December		86.128			
Total for Year		1,085.511			

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_  
Point of delivery \_\_\_\_\_

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

N/A  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #1	590 gpm	566,400	Ground Water
Well #1A	2,700 gpm	2,592,000	Ground Water
Well #2	1,600 gpm	1,536,000	Ground Water
Well #2A	1,800 gpm	1,728,000	Ground Water
Well #2B		N/A	Ground Water

W-11 Des Pinar  
GROUP \_\_\_\_\_  
SYSTEM Sanlando

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-08
------------------------------------

SYSTEM NAME / COUNTY :

SANLANDO/SEMINOLE  
KNOLLWOOD

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELL ( 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		0.121			
February		0.051			
March		0.034			
April		0.403			
May		1.983			
June		2.365			
July		1.260			
August		0.866			
September		0.081			
October		0.393			
November		1.303			
December		0.776			
Total for Year		9.636			

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

Point of delivery \_\_\_\_\_

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

N/A  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #3	350 gpm	336,000	Ground Water
Well #4	1,000 gpm	960,000	Ground Water

W-11 Knollwood  
GROUP \_\_\_\_\_  
SYSTEM Sanlando

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-08
------------------------------------

SYSTEM NAME / COUNTY :

SANLANDO/SEMINOLE  
WEKIVA HUNT CLUB

**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		129.580			
February		126.902			
March		142.591			
April		178.687			
May		205.552			
June		166.604			
July		154.052			
August		140.458			
September		134.534			
October		145.222			
November		148.690			
December		139.164			
Total for Year		1,812.036			

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_

Point of delivery \_\_\_\_\_

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

N/A  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #5	1,250 gpm	1,200,000	Ground Water
Well #6	1,250 gpm	1,200,000	Ground Water
Well #7	1,500 gpm	1,440,000	Ground Water
Well #8	3,500 gpm	3,360,000	Ground Water
Well #9	2,000 gpm	1,920,000	Ground Water

W-11 Wekiva Hunt Club  
GROUP \_\_\_\_\_  
SYSTEM Sanlando



UTILITY NAME: SANLANDO UTILITIES CORPORATION

**YEAR OF REPORT**  
**31-Dec-08**

SYSTEM NAME / COUNTY SANLANDO/SEMINOLE  
DES PINAR

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

<b>Permitted Capacity of Plant (GPD):</b>	<u>6.261 mgd</u>
<b>Location of measurement of capacity (i.e. Wellhead, Storage Tank):</b>	<u>Storage Tanks &amp; High Service Pumps</u>
<b>Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):</b>	<u>Aeration, Chlorination, Corrosion Control</u>
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</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>N/A</u>

UTILITY NAME: SANLANDO UTILITIES CORPORATION

**YEAR OF REPORT**  
**31-Dec-08**

SYSTEM NAME / COUNTY SANLANDO/SEMINOLE  
KNOLLWOOD

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

<b>Permitted Capacity of Plant (GPD):</b>	<u>0.576 mgd</u>
<b>Location of measurement of capacity (i.e. Wellhead, Storage Tank):</b>	<u>Hydropneumatic Tank</u>
<b>Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):</b>	<u>Aeration, Chlorination, Corrosion Control</u>
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</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>N/A</u>

W-12

GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

UTILITY NAME: SANLANDO UTILITIES CORPORATION

**YEAR OF REPORT**  
**31-Dec-08**

SYSTEM NAME / COUNTY SANLANDO/SEMINOLE  
WEKIVA HUNT CLUB

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

<b>Permitted Capacity of Plant (GPD):</b>	<u>11.088 mgd</u>
<b>Location of measurement of capacity (i.e. Wellhead, Storage Tank):</b>	<u>High Service Pumps</u>
<b>Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):</b>	<u>Aeration, Chlorination, Corrosion Control</u>
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</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>N/A</u>

W-12  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-08</b>
---

SYSTEM NAME / COUNTY :

SANLANDO/SEMINOLE

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
Residential 5/8"		1.0	6,116	6,116
Residential 1"	Displacement	2.5	3,316	8,290
Residential 1.5"	Displacement	5.0	20	100
5/8"	Displacement	1.0	176	176
3/4"	Displacement	1.5		0
1"	Displacement	2.5	220	550
1 1/2"	Displacement or Turbine	5.0	133	665
2"	Displacement, Compound or Turbine	8.0	131	1,048
3"	Displacement	15.0	18	270
3"	Compound	16.0	2	32
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0	5	125
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0	4	200
6"	Turbine	62.5		0
8"	Compound	80.0	1	80
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				<u>17,652</u>

**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 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:

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

<p>ERC Calculation:</p>   <p>2,419.139/365/350=18,937 ERC's</p>
--

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT  
31-Dec-08

SYSTEM NAME / COUNTY SANLANDO/SEMINOLE

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. 22,028

2. Maximum number of ERCs \* which can be served. 22,028

3. Present system connection capacity (in ERCs \*) using existing lines. 22,028

4. Future connection capacity (in ERCs \*) upon service area buildout. 22,028

5. Estimated annual increase in ERCs \*. 30-50

6. Is the utility required to have fire flow capacity? Yes  
If so, how much capacity is required? Varies by type of use

7. Attach a description of the fire fighting facilities. Hydrants and private fire services are capable of providing required fire flow.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
\_\_\_\_\_  
\_\_\_\_\_

9. When did the company last file a capacity analysis report with the DEP? 2005

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 rules.
- b. Have these plans been approved by DEP? N/A
- c. When will construction begin? N/A
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? No

11. Department of Environmental Protection ID # 3591121

12. Water Management District Consumptive Use Permit # 2-117-160-4

- a. Is the system in compliance with the requirements of the CUP? Yes
- b. If not, what are the utility's plans to gain compliance? N/A

\_\_\_\_\_  
\_\_\_\_\_

\* An ERC is determined based on the calculation on the bottom of Page W-13.

**WASTEWATER  
OPERATION  
SECTION**



UTILITY NAME: #REF!

<b>YEAR OF REPORT</b> <b>#REF!</b>
---------------------------------------

SYSTEM NAME / COUNTY : Seminole County

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 26,918,141
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	12,790,032
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	13,245,840
252	Advances for Construction	F-20	
Subtotal			\$ 882,270
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 9,426,381
Subtotal			\$ 10,308,652
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		251,956
	Other (Specify):		-
<b>WASTEWATER RATE BASE</b>			<b>\$ 10,560,608</b>
<b>WASTEWATER OPERATING INCOME</b>		<b>S-3</b>	<b>\$ 654,773</b>
<b>ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)</b>			<b>6.20%</b>

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.



UTILITY NAME:

#REF!

YEAR OF REPORT #REF!
-------------------------

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 3,446,896
530	Less: Guaranteed Revenue (and AFPI)	S-9A	
	Net Operating Revenues		\$ 3,446,896
401	Operating Expenses	S-10A	\$ 2,015,651
403	Depreciation Expense	S-6A	805,860
	Less: Amortization of CIAC	S-8A	(325,224)
	Net Depreciation Expense		\$ 480,636
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		89
408.11	Property Taxes		134,985
408.12	Payroll Taxes		53,732
408.13	Other Taxes and Licenses		135,528
408	Total Taxes Other Than Income		\$ 324,334
409.1	Income Taxes		(44,493)
410.1	Deferred Federal Income Taxes		13,585
410.11	Deferred State Income Taxes		2,326
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		85
412.11	Investment Tax Credits Restored to Operating Income		-
	Utility Operating Expenses		\$ 2,792,123
	Utility Operating Income		\$ 654,773
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		2,588
420	Allowance for Funds Used During Construction		6,772
	Total Utility Operating Income		\$ 664,132

YEAR OF REPORT  
#REF!

UTILITY NAME: #REF!

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 429	\$ -	\$ -	\$ 429
352	Franchises	87,919	(0)		87,919
353	Land and Land Rights	202,552	1,342		203,894
354	Structures and Improvements	7,436,828	784,860	41,755	8,179,933
355	Power Generation Equipment		1,702		1,702
360	Collection Sewers - Force	256,759	(133,370)		123,389
361	Collection Sewers - Gravity	7,434,701	(41,539)		7,393,162
361	Manholes				100,495
362	Special Collecting Structures				
363	Services to Customers		193,082		193,082
364	Flow Measuring Devices		620		620
365	Flow Measuring Installations				
366	Reuse Services	57,622	(57,622)		
367	Reuse Meters and Meter Installations	14,954	(14,954)		
370	Receiving Wells				
371	Pumping Equipment		16,221		16,221
374	Reuse Distribution Reservoirs	15,342	(15,342)		
375	Reuse Transmission and Distribution System	6,944,476	95,431		7,039,907
380	Treatment and Disposal Equipment	1,318,056	21,113		1,339,169
381	Plant Sewers				
382	Outfall Sewer Lines	644,005	0		644,005
389	Other Plant Miscellaneous Equipment		51,262		51,262
390	Office Furniture and Equipment	57,823	909,443		967,266
391	Transportation Equipment	170,060	97,094		267,154
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	82,552	112,683		195,235
394	Laboratory Equipment		9,331		9,331
395	Power Operated Equipment		41		41
396	Communication Equipment	97,021	(5,615)		91,406
397	Miscellaneous Equipment		2,836		2,836
398	Other Tangible Plant	153,808	(144,125)		9,683
	Total Wastewater Plant	\$ 24,974,907	\$ 1,884,494	\$ 41,755	\$ 26,918,141

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

YEAR OF REPORT  
#REF!

UTILITY NAME: #REF!

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 429						
352	Franchises	87,919						
353	Land and Land Rights		203,894					
354	Structures and Improvements			3,205,741	4,703,313			270,879
355	Power Generation Equipment							
360	Collection Sewers - Force		1,702					
361	Collection Sewers - Gravity		123,389					
361	Manholes		7,393,162					
362	Special Collecting Structures		100,495					
363	Services to Customers							
364	Flow Measuring Devices		193,082					
365	Flow Measuring Installations		620					
366	Reuse Services							
367	Reuse Meters and Meter Installations		57,622					
370	Receiving Wells		14,954					
371	Pumping Equipment			16,221				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System			6,967,331	1,339,169			
380	Treatment and Disposal Equipment							
381	Plant Sewers				644,005			
382	Outfall Sewer Lines				20,030			
389	Other Plant Miscellaneous Equipment		2,396	22,473		6,364		967,266
390	Office Furniture and Equipment							267,154
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							195,235
395	Power Operated Equipment							9,331
396	Communication Equipment							41
397	Miscellaneous Equipment							91,406
398	Other Tangible Plant							2,836
	Total Wastewater Plant	\$ 88,348	\$ 8,091,315	\$ 10,211,765	\$ 6,706,517	\$ 6,364	\$ -	\$ 1,813,832

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

S-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

#REF!

YEAR OF REPORT #REF!
-------------------------

SYSTEM NAME / COUNTY : Seminole County

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	40		2.50%
302	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
354	Structures and Improvements - General	40		2.50%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
361	Manholes	30		3.33%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
390	Office Furniture and Equipment - Computers	6		16.67%
391	Transportation Equipment	6		16.67%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
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.

YEAR OF REPORT  
#REF!

UTILITY NAME: #REF!

SYSTEM NAME / COUNTY : Seminole County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

NO. (a)	ACCT. ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$	-	\$(859)	\$(859)
302	Franchises		2,198	19,920	22,118
354	Structures and Improvements	4,903,032	262,272	14,703	276,975
355	Power Generation Equipment		12		12
360	Collection Sewers - Force	15,787	3,775	(9,632)	(5,857)
361	Collection Sewers - Gravity	4,327,212	166,223		166,223
362	Special Collecting Structures		-		-
363	Services to Customers		5,907	9,632	15,539
364	Flow Measuring Devices		6		6
365	Flow Measuring Installations		-		-
366	Reuse Services	1,424	1,441		1,441
367	Reuse Meters and Meter Installations	(101)	748		748
370	Receiving Wells		-		-
371	Pumping Equipment	456	200	(456)	(256)
375	Reuse Transmission and Distribution System		162,309	455	162,764
380	Treatment and Disposal Equipment	562,909	37,859		37,859
381	Plant Sewers		-		-
382	Outfall Sewer Lines	577,439	21,467		21,467
389	Other Plant Miscellaneous Equipment		313	30	343
390	Office Furniture and Equipment	121,575	88,631	156,054	244,685
391	Transportation Equipment	114,633	27,652	87,133	114,785
392	Stores Equipment		-		-
393	Tools, Shop and Garage Equipment	125,712	14,855	(10,852)	4,003
394	Laboratory Equipment		31	1,697	1,728
395	Power Operated Equipment		-		-
396	Communication Equipment	100,184	9,943	(4,082)	5,861
397	Miscellaneous Equipment		19		19
398	Other Tangible Plant	85,861	-	(85,861)	(85,861)
Total Depreciable Wastewater Plant in Service		\$ 11,848,042	\$ 805,860	\$ 177,882	\$ 983,742

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

OTHER CREDITS column (E) \* are due to allocation of UIF plant

YEAR OF REPORT  
#REF!

UTILITY NAME: #REF!

SYSTEM NAME / COUNTY : Seminole County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	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-j) (k)
301	Organization	-	-	-	-	(859)
302	Franchises	-	-	-	-	22,118
354	Structures and Improvements	41,755	-	-	41,755	5,138,252
355	Power Generation Equipment	-	-	-	-	12
360	Collection Sewers - Force	-	-	-	-	9,930
361	Collection Sewers - Gravity	-	-	-	-	4,493,435
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	15,539
364	Flow Measuring Devices	-	-	-	-	6
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	2,865
367	Reuse Meters and Meter Installations	-	-	-	-	647
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	-	-	-	-	200
375	Reuse Transmission and Distribution System	-	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	-	1,074,683
381	Plant Sewers	-	-	-	-	600,768
382	Outfall Sewer Lines	-	-	-	-	-
389	Other Plant Miscellaneous Equipment	-	-	-	-	598,906
390	Office Furniture and Equipment	-	-	-	-	343
391	Transportation Equipment	-	-	-	-	366,261
392	Stores Equipment	-	-	-	-	229,418
393	Tools, Shop and Garage Equipment	-	-	-	-	-
394	Laboratory Equipment	-	-	-	-	129,715
395	Power Operated Equipment	-	-	-	-	1,728
396	Communication Equipment	-	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-	106,045
398	Other Tangible Plant	-	-	-	-	19
Total Depreciable Wastewater Plant in Service						12,790,032

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







UTILITY NAME: #REF!

YEAR OF REPORT  
#REF!

SYSTEM NAME / COUNTY : Seminole County

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ 0
Total Credits		\$ 0



UTILITY NAME: #REF!

YEAR OF REPORT #REF!

SYSTEM NAME / COUNTY Seminole County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			\$ 611
540.2	Commercial Reuse Revenues			-
540.3	Industrial Reuse Revenues			-
540.4	Reuse Revenues From Public Authorities			-
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues			\$ 611
541.1	Measured Reuse Revenues: Residential Reuse Revenues			2,051
541.2	Commercial Reuse Revenues			-
541.3	Industrial Reuse Revenues			-
541.4	Reuse Revenues From Public Authorities			-
541	Total Measured Reuse Revenues			\$ 2,051
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$ 2,662
Total Wastewater Operating Revenues				\$ 3,446,896

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

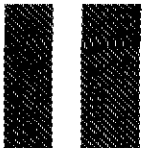
YEAR OF REPORT  
#REF!

UTILITY NAME: #REF!

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES- OPERATIONS (f)	.4 PUMPING EXPENSES- MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	\$ 451,109	\$ 48,231	\$ 48,231	\$ 48,231	\$ 48,231	\$ 48,231	\$ 48,231
703	Salaries and Wages - Officers, Directors and Majority Stockholders	51,294	-	-	-	-	-	-
704	Employee Pensions and Benefits	166,724	16,006	16,006	16,006	16,006	16,006	16,006
710	Purchased Sewage Treatment	153,128	153,128	153,128	153,128	153,128	153,128	153,128
715	Sludge Removal Expense	525,334	175,111	175,111	175,111	175,111	175,111	175,111
716	Purchased Power	-	-	-	-	-	-	-
718	Fuel for Power Purchased	99,183	16,530	16,530	16,530	16,530	16,530	16,530
720	Chemicals	64,482	8,060	8,060	8,060	8,060	8,060	8,060
720	Materials and Supplies	-	-	-	-	-	-	-
731	Contractual Services-Engineering	158	-	-	-	-	-	-
732	Contractual Services - Accounting	9,283	-	-	-	-	-	-
733	Contractual Services - Legal	10,584	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	27,657	3,457	3,457	3,457	3,457	3,457	3,457
736	Contractual Services - Other	20,033	2,504	2,504	2,504	2,504	2,504	2,504
744	Rental of Building/Real Property	-	-	-	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-	-
750	Transportation Expenses	64,679	8,085	8,085	8,085	8,085	8,085	8,085
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	-	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	71,915	8,989	8,989	8,989	8,989	8,989	8,989
760	Advertising Expense	52	-	-	-	-	-	-
766	Regulatory Commission Expenses	25,812	-	-	-	-	-	-
766	- Amortization of Rate Case Expense	7,076	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	7,506	-	-	-	-	-	-
770	Bad Debt Expense	259,642	32,455	32,455	32,455	32,455	32,455	32,455
775	Miscellaneous Expenses	-	-	-	-	-	-	-
Total Wastewater Utility Expenses		\$ 2,015,651	\$ 319,429	\$ 144,318	\$ 319,429	\$ 144,318	\$ 472,557	\$ 144,318



S-10(a)  
GROUP

YEAR OF REPORT  
#REF!

UTILITY NAME: #REF!

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	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 EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 23,052	\$ 138,672	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	51,294	-	-	-	-
704	Employee Pensions and Benefits	7,650	63,041	-	-	-	-
710	Purchased Sewage Treatment	-	-	-	-	-	-
711	Sludge Removal Expense	-	-	-	-	-	-
715	Purchased Power	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-
718	Chemicals	-	-	-	-	-	-
720	Materials and Supplies	8,060	8,060	-	-	-	-
731	Contractual Services-Engineering	-	158	-	-	-	-
732	Contractual Services - Accounting	-	9,283	-	-	-	-
733	Contractual Services - Legal	-	10,584	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	3,457	3,457	-	-	-	-
736	Contractual Services - Other	2,504	2,504	-	-	-	-
741	Rental of Building/Real Property	-	-	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-
750	Transportation Expenses	8,085	8,085	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	8,989	8,989	-	-	-	-
760	Advertising Expense	-	52	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	25,812	-	-	-	-
767	Regulatory Commission Exp.-Other	-	7,076	-	-	-	-
770	Bad Debt Expense	7,506	-	-	-	-	-
775	Miscellaneous Expenses	32,455	32,455	-	-	-	-
Total Wastewater Utility Expenses		\$ 101,759	\$ 369,523	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

**YEAR OF REPORT**  
31-Dec-08

SYSTEM NAME / COUNTY :

SANLANDO/SEMINOLE

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

<b>WATER METER SIZE</b> (a)	<b>TYPE OF WATER METER</b> (b)	<b>EQUIVALENT FACTOR</b> (c)	<b>NUMBER OF WATER METERS</b> (d)	<b>TOTAL NUMBER OF METER EQUIVALENTS</b> (c x d) (e)
Residential 5/8"		1.0	5,755	5,755
Residential 1"	Displacement	2.5	2,123	5,308
5/8"	Displacement	1.0	80	80
3/4"	Displacement	1.5		0
1"	Displacement	2.5	68	170
1 1/2"	Displacement or Turbine	5.0	89	445
2"	Displacement, Compound or Turbine	8.0	96	768
3"	Displacement	15.0	17	255
3"	Compound	16.0	2	32
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0	6	150
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0	2	100
6"	Turbine	62.5		0
8"	Compound	80.0	1	80
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				<u>13,143</u>

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

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

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

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

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

For wastewater only utilities:

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

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

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

ERC Calculation:

$$808.294/365/280=7.909 \text{ ERC's}$$

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-08</b>
---

SYSTEM NAME / COUNTY SANLANDO/SEMINOLE  
WEKIVA HUNT CLUB

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

Permitted Capacity	<u>2.9 mgd</u>		
Basis of Permit Capacity (1)	<u>AADF</u>		
Manufacturer	<u>Sanitaire</u>		
Type (2)	<u>Ext. Aeration</u>		
Hydraulic Capacity	<u>2.900 mgd</u>		
Average Daily Flow	<u>1.898 mgd</u>		
Total Gallons of Wastewater Treated	<u>692.875 mg</u>		
Method of Effluent Disposal	<u>Surface water discharge, perc ponds, reuse</u>		

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

**YEAR OF REPORT**  
**31-Dec-08**

SYSTEM NAME / COUNTY SANLANDO / SEMINOLE  
WOODLANDS

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>0.500 mgd</u>	<u>                    </u>	<u>                    </u>
Basis of Permit Capacity (1)	<u>AADF</u>	<u>                    </u>	<u>                    </u>
Manufacturer	<u>Sanitaire</u>	<u>                    </u>	<u>                    </u>
Type (2)	<u>Ext. Aeration</u>	<u>                    </u>	<u>                    </u>
Hydraulic Capacity	<u>0.500 mgd</u>	<u>                    </u>	<u>                    </u>
Average Daily Flow	<u>0.316 mgd</u>	<u>                    </u>	<u>                    </u>
Total Gallons of Wastewater Treated	<u>115.419 mg</u>	<u>                    </u>	<u>                    </u>
Method of Effluent Disposal	<u>Perc ponds &amp; spray irrigation</u>	<u>                    </u>	<u>                    </u>

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

(2) Contact stabilization, advanced treatment, etc.



UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT  
31-Dec-08

SYSTEM NAME / COUNTY SANLANDO / SEMINOLE

**OTHER WASTEWATER SYSTEM INFORMATION**

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

1. Present number of ERCs\* now being served 9,268

2. Maximum number of ERCs\* which can be served 12,143

3. Present system connection capacity (in ERCs\*) using existing lines 12,143

4. Future connection capacity (in ERCs\*) upon service area buildout 12,143

5. Estimated annual increase in ERCs\* 34

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
\_\_\_\_\_  
\_\_\_\_\_

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. Wekiva G.C. 86.517 mg; Sweetwater Creek 56.372 mg; City of Altamonte Springs 332.484 mg; Lake Brantly Nursery 29.206 mg; Wekiva H.O.A. 29.518 mg; Sable Point G.C. 5.491 mg; Bella Casa Subdivision 5.956 mg.

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A  
If so, when? \_\_\_\_\_

9. Has the utility been required by the DEP or water management district to implement reuse? Yes  
If so, what are the utility's plans to comply with this requirement?  
Completed in 2002.

10. When did the company last file a capacity analysis report with the DEP? 2004 - Wekiva Hunt Club and Woodlands Des Pinar.

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? N/A  
c. When will construction begin? N/A  
d. Attach plans for funding the required upgrading.  
e. Is this system under any Consent Order with DEP? No

12. Department of Environmental Protection ID # FLA 0036251 (Wekiva Hunt Club) and FLA 011080 (Woodlands)

\* An ERC is determined based on the calculation on S-11.

Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations

YEAR OF REPORT 31-Dec-08
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UTILITY NAME: SANLANDO UTILITIES CORPORATION

	(A)	(B)	(C)	(D)
Accounts			Gross Water Revenues per RAF Return	Difference (B)-(C)
	Gross Water Revenues per Sch W-9			
Gross Revenues:				
Unmetered Water Revenues	-			
Total Metered Sales	3,037,048			3,037,048
Total Fire Protection Revenue	473			473
Other Sales to Public Authorities	-			-
Sales to Irrigation Customers	-			-
Sales for Resale	-			-
Interdepartmental Sales	-			-
Total Other Water Revenue	16,589		-	16,589
Total Water Operating Revenue	3,054,109		-	3,054,109
Less: Expense for Purchased Water from FPSC Regulated Utility				-
Net Water Operating Revenues	3,054,109		-	3,054,109

Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations

YEAR OF REPORT #REF!
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UTILITY NAME: #REF!

	(A)	(B)	(C)	(D)
Accounts			Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
	Gross Wastewater Revenues per Sch S-9			
Gross Revenues:				
Total Flat-Rate Revenues		1,642,272		1,642,272
Total Measured Revenues		1,789,293		1,789,293
Revenues from Public Authorities		-		
Revenues from Other Systems		-		
Interdepartmental Revenues		-		
Total Other Wastewater Revenues		12,668		12,668
Reclaimed Water Sales				
Total Wastewater Operating Revenue		3,444,234	-	3,444,234
Less: Expense for Purchased Wastewater from FPSC Regulated Utility				
Net Wastewater Operating Revenues		3,444,234	-	3,444,234