

CLASS "A" OR "B"

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

ANNUAL REPORT

OFFICIAL COPY  
Public Service Commission  
Do Not Remove From This Office

OF

WS397-09-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-09**

Form PSC/WAW 3 (Rev. 12/99)

RECEIVED  
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## 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**

**UTILITY NAME: SANLANDO UTILITIES CORPORATION**

**CERTIFICATION OF ANNUAL REPORT**

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

YES      NO  
     

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES      NO  
     

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES      NO  
     

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

YES      NO  
     

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

Items Certified			
1.	2.	3.	4.

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

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

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

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

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

ANNUAL REPORT OF

YEAR OF REPORT  
31-Dec-09

**SANLANDO UTILITIES CORPORATION**

County: **Seminole County**

(Exact Name of Utility)

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:

JOHN HAYNES  
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.	UTILITIES INC	100%
2.		
3.		
4.		
5.		
6.		
7.		
8.		





**UTILITY NAME: SANLANDO UTILITIES CORPORATION**

**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**

**PARENT / AFFILIATE ORGANIZATION CHART**

**Current as of 12/31/2009**

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).

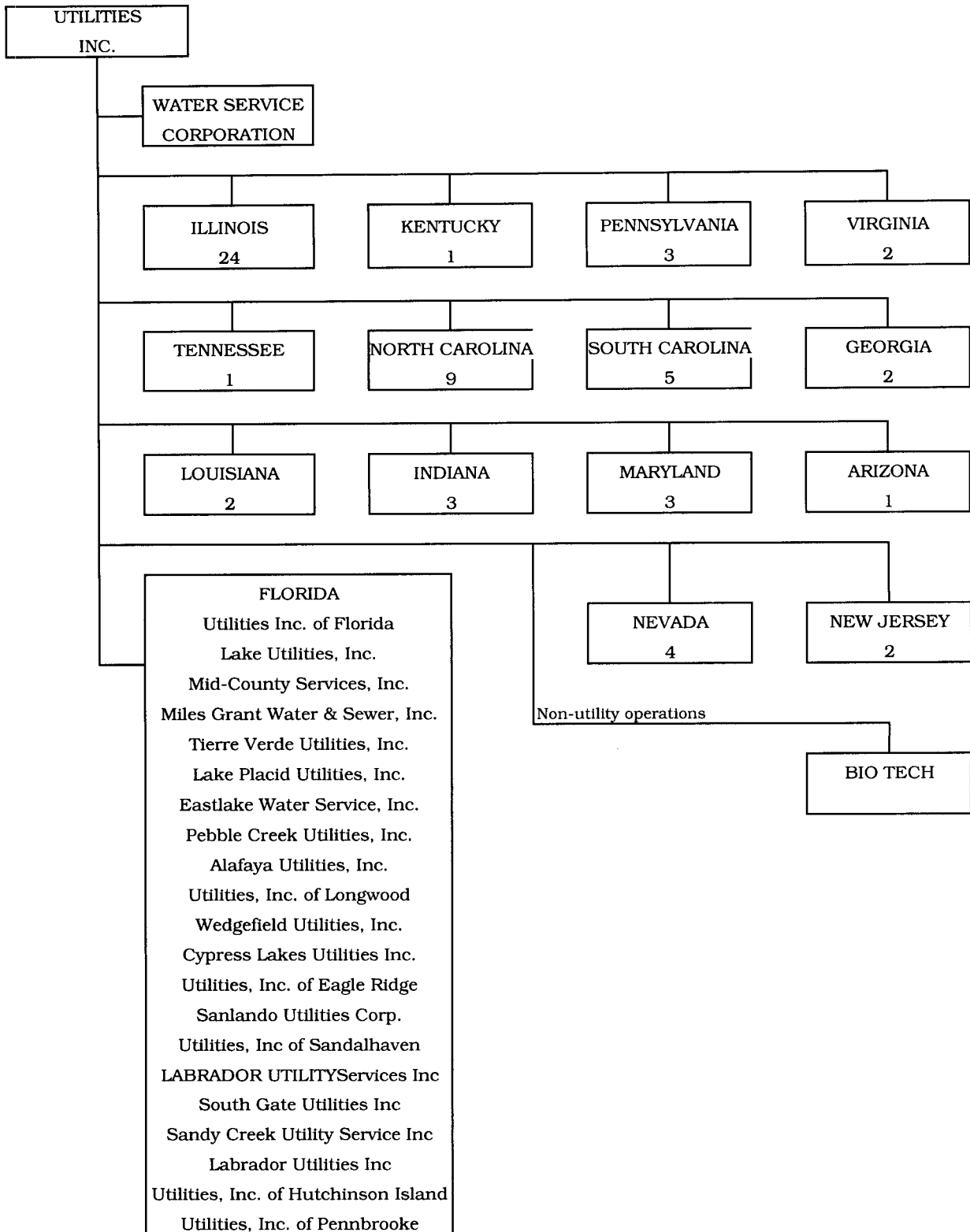
UTILITIES, INC. -- PARENT COMPANY

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)
LISA A SPARROW	PRESIDENT	N/A	\$ NONE
JOHN HOY	VP OPERATIONS	N/A	NONE
JIM JAPCZYK	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)
LISA A SPARROW	DIRECTOR	1	\$ NONE
JOHN R STOVER	DIRECTOR	1	NONE











**UTILITY NAME: SANLANDO UTILITIES CORPORATION**

**BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)**

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

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

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
		\$ _____	\$ _____	\$ _____	\$ _____
NO ASSETS WERE SOLD, PURCHASED OR TRANSFERRED WITH A RELATED PARTY DURING THE FISCAL YEAR END 31-Dec-09		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____

# **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	\$ 49,297,861	\$ 50,375,376
108-110	Less: Accumulated Depreciation and Amortization	F-8	23,121,534	24,997,579
Net Plant			\$ 26,176,327	\$ 25,377,797
114-115	Utility Plant Acquisition adjustment (Net)	F-7	-	-
116 *	Other Utility Plant Adjustments		2,238	2,238
Total Net Utility Plant			\$ 26,178,566	\$ 25,380,035
<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		\$ (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	797,769	736,279
145	Accounts Receivable from Associated Companies	F-12	448,723	533,117
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		49,969	31,252
161	Stores Expense		-	-
162	Prepayments		31,556	4,167
171	Accrued Interest and Dividends Receivable		-	-
172 *	Rents Receivable		-	-
173 *	Accrued Utility Revenues		-	-
174	Misc. Current and Accrued Assets	F-12	-	-
Total Current and Accrued Assets			\$ 1,327,880	\$ 1,305,065

\* Not Applicable for Class B Utilities

**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	166,137	248,143
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		-	-
Total Deferred Debits			\$ 166,137	\$ 248,143
<b>TOTAL ASSETS AND OTHER DEBITS</b>			\$ <u>27,672,851</u>	\$ <u>26,933,243</u>

\* 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		14,551,721	14,567,687
212	Discount On Capital Stock		-	-
213	Capital Stock Expense		-	-
214-215	Retained Earnings	F-16	4,818,555	4,638,642
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
<b>Total Equity Capital</b>			<b>\$ 19,419,543</b>	<b>\$ 19,209,904</b>
<b>LONG TERM DEBT</b>				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	7,100,823	7,100,823
224	Other Long Term Debt	F-17	-	-
<b>Total Long Term Debt</b>			<b>\$ 7,100,823</b>	<b>\$ 7,100,823</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		70,844	150,348
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18	(6,866,124)	(6,866,124)
234	Notes Payable to Associated Companies	F-18	-	-
235	Customer Deposits		99,803	48,532
236	Accrued Taxes		144,842	152,453
237	Accrued Interest	F-19	(264)	4,485
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	9,867	10,203
<b>Total Current &amp; Accrued Liabilities</b>			<b>\$ (6,541,033)</b>	<b>\$ (6,500,103)</b>

\* 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	\$ 25,220,041	\$ 25,221,852
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	17,899,386	18,619,668
Total Net C.I.A.C.			\$ 7,320,655	\$ 6,602,184
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 488,588	\$ 539,604
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		(70,303)	(19,169)
Total Accumulated Deferred Income Tax			\$ 418,285	\$ 520,435
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ 27,672,851	\$ 26,933,243

**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)	\$ 6,501,005	\$ 6,610,324
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 6,501,005	\$ 6,610,324
401	Operating Expenses	F-3(b)	\$ 4,160,711	\$ 4,459,340
403	Depreciation Expense:	F-3(b)	\$ 1,474,115	\$ 1,731,940
	Less: Amortization of CIAC	F-22	(696,905)	(720,280)
Net Depreciation Expense			\$ 777,210	\$ 1,011,660
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	-	-
407	Amortization Expense (Other than CIAC)	F-3(b)	-	-
408	Taxes Other Than Income	W/S-3	749,038	848,444
409	Current Income Taxes	W/S-3	(102,755)	(220,515)
410.10	Deferred Federal Income Taxes	W/S-3	31,373	84,381
410.11	Deferred State Income Taxes	W/S-3	5,372	14,445
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			\$ 5,621,145	\$ 6,197,755
Net Utility Operating Income			\$ 879,860	\$ 412,569
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	147,069
420	Allowance for Funds Used During Construction		15,639	(10,367)
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 901,476	\$ 549,271

\* For each account. Column e should agree with Clouff 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)
\$ 3,087,647	\$ 3,522,677	\$ -
\$ 3,087,647	\$ 3,522,677	\$ -
\$ 2,247,623	\$ 2,211,717	\$ -
844,030 <u>(363,217)</u>	887,910 <u>(357,063)</u>	-
\$ 480,813	\$ 530,847	\$ -
-	-	-
-	-	-
481,068	367,376	-
(125,032)	(95,483)	-
47,844	36,537	-
8,190	6,255	-
-	-	-
-	-	-
-	-	-
\$ 3,140,507	\$ 3,057,249	\$ -
\$ (52,860)	\$ 465,428	\$ -
-	-	-
-	-	-
83,388	63,681	-
(5,878)	(4,489)	-
\$ 24,650	\$ 524,620	\$ -

\* 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)]			\$ 901,476	\$ 549,271
<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		-	-
421	Nonutility Income		-	-
426	Miscellaneous Nonutility Expenses		-	-
Total Other Income and Deductions			\$ -	\$ -
<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	\$ 855,785	\$ 729,184
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 855,785	\$ 729,184
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
<b>NET INCOME</b>			<b>\$ 45,691</b>	<b>\$ (179,913)</b>

Explain Extraordinary Income:

NONE

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UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT  
31-Dec-09

SCHEDULE OF YEAR END RATE BASE

REVISED

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 22,946,449	\$ 27,428,926
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	11,261,459	13,736,120
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	11,975,523	13,246,329
252	Advances for Construction	F-20	-	-
Subtotal			\$ (290,533)	\$ 446,477
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	8,836,222	9,783,446
Subtotal			\$ 8,545,689	\$ 10,229,923
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		280,953	276,465
	Other (Specify): _____ _____ _____			
RATE BASE			\$ 8,826,642	\$ 10,506,387
NET UTILITY OPERATING INCOME			\$ (52,860)	\$ 465,428
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-0.60%	4.43%

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.

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 SANLANDO UTILITIES CORPORATION  
 SAN FRANCISCO, CALIF.

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 7,626,726	39.51%	9.81%	3.88%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	8,703,161	45.08%	6.60%	2.98%
Short Term Debt	2,406,666	12.47%	3.75%	0.47%
Customer Deposits	48,532	0.25%	6.00%	0.02%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	520,435	2.70%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
<b>Total</b>	<b>\$ 19,305,519</b>	<b>100.00%</b>		<b>7.35%</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.

Explanation: Provide the specified date on long term debt issues on a simple average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.  
 Company: Utilities, Inc.

Using Capital Structure at 12/31/05

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding 12/31/2007	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	6.58%, \$9,000,000 due in annual 6/1/2007- beginning in 2017 through 20:	05/31/35	#####	180,000,000	#####	-	-	-	42,434	#####	#####	6.60%
<b>Total</b>			#####	180,000,000	#####	0	0	0	42,434	#####	#####	6.60%

180,000,000

Common Equity 157,737,014  
 S/T Debt Interest Expense 1,864,613  
 S/T Debt Interest Rate 49,775,000 3.75%

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT  
31-Dec-09

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

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 157,737,014				\$ (150,110,288)	\$ 7,626,726
Preferred Stock	-					-
Long Term Debt	180,000,000				(171,296,839)	8,703,161
Short Term Debt	49,775,000				(47,368,334)	2,406,666
Customer Deposits	48,532					48,532
Tax Credits - Zero Cost	-					-
Tax Credits - Weighted Cost	-					-
Deferred Inc. Taxes	520,435					520,435
Other (Explain) Short Term Debt	-					-
Total	\$ 388,080,981				\$ (368,775,462)	\$ 19,305,519

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

NOT APPLICABLE

#

UTILITY NAME: SANLANDO UTILITIES CORPORATION

**YEAR OF REPORT**  
31-Dec-09

**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	\$ 22,946,449	\$ 27,428,926	\$ _____	\$ 50,375,375
102	Utility Plant Leased to Other	_____	_____	_____	-
103	Property Held for Future Use	-	-	_____	-
104	Utility Plant Purchased or Sold	_____	_____	_____	-
105	Construction Work in Progress	1,184,182	(1,184,181)	_____	1
106	Completed Construction Not Classified	_____	_____	_____	-
	<b>Total Utility Plant</b>	<b>\$ 24,130,631</b>	<b>\$ 26,244,745</b>	<b>\$ -</b>	<b>\$ 50,375,376</b>

**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	\$ -	-	_____	-
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	<b>Total Plant Acquisition Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
115	Beginning Bal	\$ _____	\$ _____	\$ _____	\$ -
	Accumulated Amortization	_____	_____	_____	_____
	Accruals charged during year	-	-	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	<b>Total Accumulated Amortization</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Net Acquisition Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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	\$ 10,331,502	12,790,032		23,121,534
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 844,030	\$ 887,910	\$	\$ 1,731,940
Account 108.2 (2)	_____	_____	_____	-
Account 108.3 (2)	_____	_____	_____	-
Other Accounts (specify):	85,927	58,176	_____	144,103
_____	_____	_____	_____	-
Salvage	_____	_____	_____	-
Other Credits (Specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits	\$ 929,957	\$ 946,087	\$ -	\$ 1,876,044
Debits during year:				
Book cost of plant retired	-	1	_____	1
Cost of Removal	-	-	_____	-
Other Debits (specify):	_____	_____	_____	_____
Acting adjustments mandated by FPSC	_____	_____	_____	-
_____	_____	_____	_____	_____
Total Debits	\$ -	\$ 1	\$ -	\$ 1
Balance end of year	\$ <u>11,261,459</u>	\$ <u>13,736,120</u>	\$ -	\$ <u>24,997,579</u>
<b>ACCUMULATED AMORTIZATION</b>				
Account 110				
Balance first of year	\$			
Credit during year:				
Accruals charged to:				
_____	\$ -	\$ -	\$	\$ -
Account 110.2 (2)	_____	_____	_____	-
Other Accounts (specify):	-	-	_____	-
_____	_____	_____	_____	-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired	_____	_____	_____	-
Other debits (specify):	_____	_____	_____	-
_____	_____	_____	_____	-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ -	\$ -	\$ -	\$ -

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-09</b>
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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	\$ _____	_____	\$ 42,005
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ 42,005

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

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

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

DESCRIPTION (a)	TOTAL (b)
<b>CUSTOMER ACCOUNTS RECEIVABLE (Account 141):</b>	
Water	\$ 422,459
Wastewater	322,619
Other	_____
<hr/>	
Total Customer Accounts Receivable	\$ 745,078
<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>745,078</u>
<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 )</b>	
Balance first of year	\$ _____
Provision for uncollectibles for current year	\$ (8,799)
Collection of accounts previously written off	_____
Utility Accounts	_____
Others	_____
<hr/>	
Total Additions	\$ (8,799)
<b>Deduct accounts written off during year:</b>	
Utility Accounts	_____
Others	_____
<hr/>	
Total accounts written off	\$ -
<hr/>	
Balance end of year	\$ <u>(8,799)</u>
<hr/>	
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>	<b>\$ <u>736,279</u></b>

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Water Service Corp.	\$ 533,117
Total	\$ <u>533,117</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
NONE	%	\$ -
	%	
	%	
	%	
	%	
	%	
	%	
	%	
Total		\$ <u>-</u>

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS  
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ -
Total Miscellaneous Current and Accrued Assets	\$ <u>-</u>

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-09</b>
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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	\$ 42,005	\$ 189,323
Total Deferred Rate Case Expense	\$ <u>42,005</u>	\$ <u>189,323</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
OTHER DEFERRED MAINTENANCE (NONE)	\$ 21,532	\$ 58,820
Total Other Deferred Debits	\$ <u>21,532</u>	\$ <u>58,820</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
NONE	\$ -	\$ -
Total Regulatory Assets	\$ <u>-</u>	\$ <u>-</u>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <u><b>63,537</b></u>	\$ <u><b>248,143</b></u>

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-09</b>
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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	\$ 4,818,555
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)}	\$ (179,913)
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>4,638,642</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	\$ 7,100,823

**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			\$ -

\* 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)

**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			724,540	724,540	-
Total Account 237.1	\$ -		\$ 724,540	\$ 724,540	\$ -
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ (264)		\$ 10,027	\$ 5,278	\$ 4,485
Customer Deposits					
MISC ITEMS					
Total Account 237.2	\$ (264)		\$ 10,027	\$ 5,278	\$ 4,485
Total Account 237 (1)	\$ (264)		\$ 734,567	\$ 729,818	\$ 4,485
INTEREST EXPENSED:					
Total accrual Account 237			\$ 729,818		
Short Term Interest Expense			(634)		
Net Interest Expensed to Account No. 427 (2)			\$ 729,184		

(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

**YEAR OF REPORT**  
31-Dec-09

**UTILITY NAME: SANLANDO UTILITIES CORPORATION**

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES**  
**ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
DEFERRED REVENUE	\$ 10,203.00
Total Miscellaneous Current and Accrued Liabilities	\$ 10,203.00

**ADVANCES FOR CONSTRUCTION**  
**ACCOUNT 252**

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

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-09</b>
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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/>	\$ _____ _____ _____ _____	\$ _____ - _____ _____ _____
Total Regulatory Liabilities	\$ _____	\$ _____ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):  <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____ _____ _____
Total Other Deferred Liabilities	\$ _____	\$ _____ -
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____ -

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-09</b>
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**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>36,766</u>	\$ <u>19,155</u>	\$ <u>-</u>	\$ <u>55,921</u>
Less debit charged during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Contribution In Aid of Construction	\$ <u><u>11,975,523</u></u>	\$ <u><u>13,246,329</u></u>	\$ <u><u>-</u></u>	\$ <u><u>25,221,852</u></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>734,898</u>	\$ <u>682,289</u>	\$ <u>-</u>	\$ <u>1,417,187</u>
Credits during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>8,836,222</u></u>	\$ <u><u>9,783,446</u></u>	\$ <u><u>-</u></u>	\$ <u><u>18,619,668</u></u>

**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)	\$ (179,913)
Reconciling items for the year:		
Taxable income not reported on books:		
Tap Fees		1,810
Deductions recorded on books not deducted for return:		
Amortization ITC		
Excess Tax Depreciation over Book Depreciation		(126,738)
Tap in Fees		
CIA Property		
Int During Construction		10,371
Def. Maint. CY additions		(23)
Def. Maint. CY amortization		19,027
Def. Rate Case CY additions		(130,233)
Def. Rate Case CY amortization		38,178
Organization Exp-Amort		(73,447)
Bad Debts CY		8,799
Current FIT (725)		(210,515)
Deferred FIT (731)		84,381
Deferred SIT (732)		14,445
Current SIT		(10,000)
Income recorded on books not included in return:		
Interest During Construction		
Transportation Depr Expenses		(65,302)
Deduction on return not charged against book income:		
Meals		
Federal tax net income		\$ (619,160)
Computation of tax :		
	(619,160)	
	34%	
	(210,515)	

**WATER  
OPERATION  
SECTION**

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT  
31-Dec-09

**WATER LISTING OF SYSTEM GROUPS**

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

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

The water engineering schedules (W-11 through W-15) must be filed for each system in the group.

All of the following water pages (W-2 through W-15) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
<u>SANLANDO / SEMINOLE</u>	<u>247W</u>	<u></u>
<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>
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<u></u>	<u></u>	<u></u>



UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-09</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)	\$ 22,946,449
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	<u>11,261,459</u>
110	Accumulated Amortization	F-8	<u>-</u>
271	Contributions In Aid of Construction	W-7	<u>11,975,523</u>
252	Advances for Construction	F-20	<u>-</u>
Subtotal			\$ <u>(290,533)</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 8,836,222
Subtotal			\$ <u>8,545,689</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	<u>-</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>-</u>
	Working Capital Allowance (3)		<u>280,953</u>
	Other (Specify):		
WATER RATE BASE			\$ <u>8,826,642</u>
WATER OPERATING INCOME		W-3	\$ <u>(52,860)</u>
RN (Water Operating Income / Water Rate Base)			<u><u>-0.60%</u></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-09</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	\$ 3,087,647
469	Less: Guaranteed Revenue and AFPI	W-9	-
	Net Operating Revenues		\$ 3,087,647
401	Operating Expenses	W-10(a)	\$ 2,247,623
403	Depreciation Expense	W-6(a)	844,030
	Less: Amortization of CIAC	W-8(a)	(363,217)
	Net Depreciation Expense		\$ 480,813
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		270
408.11	Property Taxes		247,206
408.12	Payroll Taxes		66,162
408.13	Other Taxes and Licenses		167,429
408	Total Taxes Other Than Income		\$ 481,068
409.1	Income Taxes		(125,032)
410.1	Deferred Federal Income Taxes		47,844
410.11	Deferred State Income Taxes		8,190
411.1	Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Amortized		-
	Utility Operating Expenses		\$ 3,140,507
	Utility Operating Income		\$ (52,860)
	<b>Add Back:</b>		
469	Guaranteed Revenue (and AFPI)	W-9	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		83,388
420	Allowance for Funds Used During Construction		(5,878)
	Total Utility Operating Income		\$ 24,650

YEAR OF REPORT  
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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	590		279,907
303	Land and Land Rights	131,374	(102)		131,272
304	Structures and Improvements	3,027,509	54,321		3,081,830
305	Collecting and Impounding Reservoirs	-	-		-
306	Lake, River and Other Intakes	-	-		-
307	Wells and Springs	830,197	(1,580)		828,617
308	Infiltration Galleries and Tunnels	138,232	0		138,232
309	Supply Mains	-	1,391		1,391
310	Power Generation Equipment	2,069	1,660		3,729
311	Pumping Equipment	2,956,907	20,236		2,977,143
320	Water Treatment Equipment	398,088	190		398,278
330	Distribution Reservoirs and Standpipes	1,090,675	2,064		1,092,739
331	Transmission and Distribution Mains	7,923,943	100,533		8,024,476
333	Services	1,395,276	40,218		1,435,494
334	Meters and Meter Installations	1,477,511	35,892		1,513,403
335	Hydrants	722,987	1,462		724,449
336	Backflow Prevention Devices	355	1		355
339	Other Plant Miscellaneous Equipment	10,776	(206)		10,570
340	Office Furniture and Equipment	1,266,604	115,787		1,382,392
341	Transportation Equipment	349,830	148,032		497,862
342	Stores Equipment	-	-		-
343	Tools, Shop and Garage Equipment	255,654	7,120		262,774
344	Laboratory Equipment	12,219	233		12,452
345	Power Operated Equipment	54	532		586
346	Communication Equipment	119,694	12,061		131,755
347	Miscellaneous Equipment	2,968	0		2,968
348	Other Tangible Plant	13,296	(0)		13,296
<b>TOTAL WATER PLANT</b>		<b>\$ 22,406,015</b>	<b>\$ 540,434</b>	<b>\$ -</b>	<b>\$ 22,946,449</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)		(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	480	480				
302	Franchises	279,907	279,907				
303	Land and Land Rights	131,272		131,272			
304	Structures and Improvements	3,081,830		199,118	2,492,386		390,326
305	Collecting and Impounding Reservoirs	-					
306	Lake, River and Other Intakes	-					
307	Wells and Springs	828,617		828,617			
308	Infiltration Galleries and Tunnels	138,232		138,232			
309	Supply Mains	1,391		1,391			
310	Power Generation Equipment	3,729		3,729			
311	Pumping Equipment	2,977,143		2,977,143			
320	Water Treatment Equipment	398,278			398,278		
330	Distribution Reservoirs and Standpipes	1,092,739				1,092,739	
331	Transmission and Distribution Mains	8,024,476				8,024,476	
333	Services	1,435,494				1,435,494	
334	Meters and Meter Installations	1,513,403				1,513,403	
335	Hydrants	724,449				724,449	
336	Backflow Prevention Devices	355				355	
339	Other Plant Miscellaneous Equipment	10,570				10,570	
340	Office Furniture and Equipment	1,382,392					1,382,392
341	Transportation Equipment	497,862					497,862
342	Stores Equipment	-					
343	Tools, Shop and Garage Equipment	262,774					262,774
344	Laboratory Equipment	12,452					12,452
345	Power Operated Equipment	586					586
346	Communication Equipment	131,755					131,755
347	Miscellaneous Equipment	2,968					2,968
348	Other Tangible Plant	13,296					13,296
TOTAL WATER PLANT		\$ 22,946,449	\$ 280,387	\$ 4,279,502	\$ 2,890,664	\$ 12,801,486	\$ 2,694,410

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-09
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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-09

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	8	(33,348)	\$ (33,340)
302	Franchises	12,450	4,665	20,898	25,563
304	Structures and Improvements	237,755	90,830	(19,315)	71,515
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	504,088	27,740	1	27,741
308	Infiltration Galleries and Tunnels	2,250	4,956	-	4,956
309	Supply Mains	-	23	-	23
310	Power Generation Equipment	8	129	-	129
311	Pumping Equipment	1,291,882	150,111	-	150,111
320	Water Treatment Equipment	220,137	18,099	-	18,099
330	Distribution Reservoirs and Standpipes	683,226	29,490	1	29,491
331	Transmission and Distribution Mains	3,895,836	185,911	-	185,911
333	Services	659,920	35,202	(601)	34,601
334	Meters and Meter Installations	1,322,965	70,007	1	70,008
335	Hydrants	376,568	16,057	-	16,057
336	Backflow Prevention Devices	3	18	-	18
339	Other Plant Miscellaneous Equipment	48	374	(110)	264
340	Office Furniture and Equipment	479,606	134,512	84,883	219,395
341	Transportation Equipment	300,416	59,288	9,940	69,228
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	169,858	12,728	7,572	20,300
344	Laboratory Equipment	2,263	102	(1)	101
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	138,863	3,641	16,006	19,647
347	Miscellaneous Equipment	12	128	-	128
348	Other Tangible Plant	1	12	-	12
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 10,331,502</b>	<b>\$ 844,030</b>	<b>\$ 85,927</b>	<b>\$ 929,957</b>

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

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

YEAR OF REPORT  
31-Dec-09

UTILITY NAME: SANLANDO UTILITIES CORPORATION

SYSTEM NAME / COUNTY : Seminole County

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

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	\$ -	\$ -	\$ -	\$ -	\$ 8
302	Franchises	-	-	-	-	38,013
304	Structures and Improvements	-	-	-	-	309,269
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	531,829
308	Infiltration Galleries and Tunnels	-	-	-	-	7,206
309	Supply Mains	-	-	-	-	23
310	Power Generation Equipment	-	-	-	-	137
311	Pumping Equipment	-	-	-	-	1,441,993
320	Water Treatment Equipment	-	-	-	-	238,236
330	Distribution Reservoirs and Standpipes	-	-	-	-	712,717
331	Transmission and Distribution Mains	-	-	-	-	4,081,747
333	Services	-	-	-	-	694,521
334	Meters and Meter Installations	-	-	-	-	1,392,973
335	Hydrants	-	-	-	-	392,625
336	Backflow Prevention Devices	-	-	-	-	21
339	Other Plant Miscellaneous Equipment	-	-	-	-	312
340	Office Furniture and Equipment	-	-	-	-	699,000
341	Transportation Equipment	-	-	-	-	369,644
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	190,158
344	Laboratory Equipment	-	-	-	-	2,364
345	Power Operated Equipment	-	-	-	-	-
346	Communication Equipment	-	-	-	-	158,510
347	Miscellaneous Equipment	-	-	-	-	140
348	Other Tangible Plant	-	-	-	-	13
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>						<b>\$ 11,261,459</b>

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-09</b>
-------------------------------------------

SYSTEM NAME / COUNTY : Seminole County

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>11,974,201</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>1,321</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>-</u>
Total Credits		\$ <u>1,321</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>11,975,523</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

<b>YEAR OF REPORT</b> 31-Dec-09
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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)
<b>WATER CONNECTIONS FEES</b>		\$	1,321
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Total Credits</b>			\$ <u>1,321</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 8,473,005
Debits during the year:	
Accruals charged to Account 272	\$ 363,217
Other debits (specify) :	
_____	_____
_____	_____
<b>Total debits</b>	\$ 363,217
Credits during the year (specify) :	
_____	\$ -
_____	_____
<b>Total credits</b>	\$ -
<b>Balance end of year</b>	\$ <u>8,836,222</u>

UTILITY NAME: SANLANDO UTILITIES CORPORATION

**YEAR OF REPORT**  
31-Dec-09

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		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
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_____	_____	_____
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_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-09</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	12,125	12,194	2,526,898
461.2	Sales to Commercial Customers			320,477
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
461.6	Other Revenues			196,328
Total Metered Sales		12,125	12,194	\$ 3,043,703
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			10,801
Total Fire Protection Revenue				\$ 10,801
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		12,125	12,194	\$ 3,054,504
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ -
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			2,064
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			31,079
Total Other Water Revenues				\$ 33,143
Total Water Operating Revenues				\$ 3,087,647

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



UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-09</b>
-------------------------------------------

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	\$ 599,144	\$ 60,965	\$ 60,965
603	Salaries and Wages - Officers, Directors and Majority Stockholders	80,430	-	-
604	Employee Pensions and Benefits	212,529	19,066	19,066
610	Purchased Water	-	-	-
615	Purchased Power	500,264	-	-
616	Fuel for Power Purchased	-	-	-
618	Chemicals	199,187	33,198	33,198
620	Materials and Supplies	82,852	10,356	10,356
631	Contractual Services-Engineering	5,885	-	-
632	Contractual Services - Accounting	13,004	-	-
633	Contractual Services - Legal	3,841	-	-
634	Contractual Services - Mgt. Fees	-	-	-
635	Contractual Services - Testing	18,989	3,165	3,165
636	Contractual Services - Other	16,616	2,077	2,077
641	Rental of Building/Real Property	-	-	-
642	Rental of Equipment	-	-	-
650	Transportation Expenses	69,785	8,723	8,723
656	Insurance - Vehicle	-	-	-
657	Insurance - General Liability	-	-	-
658	Insurance - Workman's Comp.	-	-	-
659	Insurance - Other	92,814	11,602	11,602
660	Advertising Expense	231	-	-
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	23,817	-	-
667	Regulatory Commission Exp.-Other	521	-	-
668	Water Resource Conservation Exp.	-	-	-
670	Bad Debt Expense	20,646	-	-
675	Miscellaneous Expenses	307,068	38,384	38,384
Total Water Utility Expenses		\$ 2,247,623	\$ 187,536	\$ 187,536



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

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-09</b>
-------------------------------------------

SYSTEM NAME / COUNTY :

Seminole County

**WATER EXPENSE ACCOUNT MATRIX**

<b>.3</b> <b>WATER</b> <b>TREATMENT</b> <b>EXPENSES -</b> <b>OPERATIONS</b> <b>(f)</b>	<b>.4</b> <b>WATER</b> <b>TREATMENT</b> <b>EXPENSES -</b> <b>MAINTENANCE</b> <b>(g)</b>	<b>.5</b> <b>TRANSMISSION</b> <b>&amp; DISTRIBUTION</b> <b>EXPENSES -</b> <b>OPERATIONS</b> <b>(h)</b>	<b>.6</b> <b>TRANSMISSION</b> <b>&amp; DISTRIBUTION</b> <b>EXPENSES -</b> <b>MAINTENANCE</b> <b>(i)</b>	<b>.7</b> <b>CUSTOMER</b> <b>ACCOUNTS</b> <b>EXPENSE</b> <b>(j)</b>	<b>.8</b> <b>ADMIN. &amp;</b> <b>GENERAL</b> <b>EXPENSES</b> <b>(k)</b>
\$ 60,965	\$ 60,965	\$ 60,965	\$ 60,965	\$ 52,755	\$ 180,599
-	-	-	-	-	80,430
19,066	19,066	19,066	19,066	16,498	81,634
500,264					
-					
33,198	33,198	33,198	33,198		
10,356	10,356	10,356	10,356	10,356	10,356
-	-	5,885	-	-	-
-	-	-	-	-	13,004
-	-	-	-	-	3,841
-	-	-	-	-	-
3,165	3,165	3,165	3,165	-	-
2,077	2,077	2,077	2,077	2,077	2,077
-	-	-	-	-	-
-	-	-	-	-	-
8,723	8,723	8,723	8,723	8,723	8,723
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,602	11,602	11,602	11,602	11,602	11,602
					231
					23,817
					521
				20,646	
38,384	38,384	38,384	38,384	38,384	38,384
\$ 687,800	\$ 187,536	\$ 193,421	\$ 187,536	\$ 161,041	\$ 455,219

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

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-09
------------------------------------

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		228.961	7.645	221.316	196.158
February		206.966	7.857	199.109	193.848
March		265.326	11.490	253.836	202.255
April		255.498	9.718	245.780	210.818
May		239.222	11.087	228.135	254.508
June		199.518	7.790	191.728	181.987
July		252.648	8.233	244.415	184.146
August		231.946	8.521	223.425	219.521
September		233.137	7.956	225.181	185.609
October		264.673	6.920	257.753	264.673
November		240.670	2.071	238.599	232.648
December		192.904	1.481	191.423	183.725
Total for Year		2,811.469	90.770	2,720.699	2,509.895

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
Des Pinar Well #1	590 gpm	566,400	Ground Water
Des Pinar Well #1A	2,700 gpm	2,592,000	Ground Water
Des Pinar Well #2	1,600 gpm	1,536,000	Ground Water
Des Pinar Well #2A	1,800 gpm	1,728,000	Ground Water
Des Pinar Well# 2B		N/A	

<b>Sum of NET Row Labels</b>	<b>Column Labels</b>		
	<b>241</b>	<b>242</b>	<b>243</b>
Operators/Admin/Officers Salaries & Benefits	81,911.33	10,363.99	57,739.92
Materials & Supplies	8,205.19	1,045.62	7,922.04
Contractual Services	5,780.25	731.64	3,711.49
Transportation Expenses	9,930.51	1,249.05	7,455.10
Insurance	16,305.57	2,061.07	12,146.24
Advertising	40.64	5.15	29.68
Regulatory Expenses	416.56	51.85	28.97
Bad Debt Expense	90.68	11.76	77.16
Miscellaneous	30,625.28	3,871.76	22,704.37
<b>Grand Total</b>	<b>153,306.01</b>	<b>19,391.89</b>	<b>111,814.97</b>

<b>244</b>	<b>245</b>	<b>246</b>	<b>247</b>	<b>248</b>	<b>249</b>	<b>250</b>
95,839.70	345,522.26	67,544.91	100,485.68	93,933.69	98,163.79	131,225.47
13,177.83	34,472.44	6,785.73	13,829.88	9,418.26	9,825.33	13,144.98
6,143.89	24,411.79	4,767.62	6,423.51	6,629.62	6,927.84	9,260.23
12,443.74	41,975.83	8,183.44	13,058.70	11,384.74	11,901.19	15,909.11
20,196.73	68,788.87	13,445.85	21,178.32	18,698.06	19,540.13	26,122.24
49.34	171.14	33.45	51.76	46.61	48.65	65.09
47.75	1,775.65	340.15	49.71	477.51	499.94	667.34
125.66	376.36	74.94	131.33	104.15	108.54	145.26
37,778.93	129,221.25	25,244.85	39,633.92	35,137.23	36,701.53	49,063.02
<b>185,803.57</b>	<b>646,715.59</b>	<b>126,420.94</b>	<b>194,842.81</b>	<b>175,829.87</b>	<b>183,716.94</b>	<b>245,602.74</b>



<b>251</b>	<b>252</b>	<b>253</b>	<b>254</b>	<b>255</b>	<b>256</b>	<b>257</b>
466,354.05	370,731.86	70,061.93	33,106.45	820,371.13	42,458.44	17,580.35
46,658.13	37,216.27	9,640.20	4,500.11	82,252.14	4,241.05	1,777.62
32,907.60	26,152.39	4,486.98	2,444.00	57,876.89	2,993.25	1,236.74
56,566.71	44,905.59	9,094.00	4,403.66	99,465.86	5,147.10	2,122.49
92,816.37	73,783.77	14,764.35	7,210.80	163,305.43	8,446.12	3,497.71
231.15	183.78	36.04	17.86	406.99	21.02	8.68
2,385.82	1,879.18	34.52	152.10	4,170.08	217.28	86.85
513.33	412.00	92.09	40.85	907.80	46.71	19.72
174,514.56	138,686.11	27,624.67	13,514.44	306,908.79	15,869.72	6,571.75
<b>872,947.72</b>	<b>693,950.95</b>	<b>135,834.78</b>	<b>65,390.27</b>	<b>1,535,665.11</b>	<b>79,440.69</b>	<b>32,901.91</b>

<b>258</b>	<b>259</b>	<b>260</b>	<b>261</b>	<b>262</b>	<b>Grand Total</b>
188,660.91	60,091.82	105,945.71	12,012.60	14,318.80	3,284,424.79
25,969.73	6,021.04	10,623.78	1,653.24	1,443.50	349,824.11
12,068.61	4,244.76	7,475.26	768.28	1,007.49	228,450.13
24,506.25	7,280.14	12,844.78	1,562.03	1,740.12	403,130.14
39,753.08	11,960.11	21,091.74	2,532.14	2,853.89	660,498.59
97.10	29.79	52.56	6.18	7.10	1,639.76
93.08	305.87	538.47	5.92	72.00	14,296.60
246.93	66.61	117.39	15.68	15.87	3,740.82
74,420.84	22,475.31	39,637.34	4,738.89	5,366.22	1,240,310.78
<b>365,816.53</b>	<b>112,475.45</b>	<b>198,327.03</b>	<b>23,294.96</b>	<b>26,824.99</b>	<b>6,186,315.72</b>

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-09
------------------------------------

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

**YEAR OF REPORT**  
31-Dec-09

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-09
------------------------------------

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-09**

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-09**

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</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-09**

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>



UTILITY NAME:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-09
-----------------------------

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	6,118	6,118
Residential 1"	Displacement	2.5	3,294	8,235
Residential 1.5"	Displacement	5.0	16	80
5/8"	Displacement	1.0	183	183
3/4"	Displacement	1.5		0
1"	Displacement	2.5	244	610
1 1/2"	Displacement or Turbine	5.0	136	680
2"	Displacement, Compound or Turbine	8.0	129	1,032
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>17,645</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:

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

ERC Calculation:

$$2,419.139/365/350=18,937 \text{ ERC's}$$

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT  
31-Dec-09

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:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT

31-Dec-08

### WASTEWATER LISTING OF SYSTEM GROUPS

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

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

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

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

<b>SYSTEM NAME / COUNTY</b>	<b>CERTIFICATE NUMBER</b>	<b>GROUP NUMBER</b>
<u>SANLANDO / SEMINOLE</u>	<u>189S</u>	<u>                                </u>
<u>                                                                                </u>	<u>                                                                                </u>	<u>                                                                                </u>
<u>                                                                                </u>	<u>                                                                                </u>	<u>                                                                                </u>
<u>                                                                                </u>	<u>                                                                                </u>	<u>                                                                                </u>
<u>                                                                                </u>	<u>                                                                                </u>	<u>                                                                                </u>
<u>                                                                                </u>	<u>                                                                                </u>	<u>                                                                                </u>
<u>                                                                                </u>	<u>                                                                                </u>	<u>                                                                                </u>
<u>                                                                                </u>	<u>                                                                                </u>	<u>                                                                                </u>
<u>                                                                                </u>	<u>                                                                                </u>	<u>                                                                                </u>
<u>                                                                                </u>	<u>                                                                                </u>	<u>                                                                                </u>
<u>                                                                                </u>	<u>                                                                                </u>	<u>                                                                                </u>
<u>                                                                                </u>	<u>                                                                                </u>	<u>                                                                                </u>
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<u>                                                                                </u>	<u>                                                                                </u>	<u>                                                                                </u>
<u>                                                                                </u>	<u>                                                                                </u>	<u>                                                                                </u>

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<p><b>YEAR OF REPORT</b> 31-Dec-09</p>
--------------------------------------------

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	\$ 27,428,926
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	13,736,120
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	13,246,329
252	Advances for Construction	F-20	
Subtotal			\$ 446,477
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 9,783,446
Subtotal			\$ 10,229,923
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		276,465
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 10,506,387
WASTEWATER OPERATING INCOME		S-3	\$ 465,428
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>4.43%</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

SYSTEM NAME / COUNTY : Seminole County

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9A	\$ 3,522,677
530	Less: Guaranteed Revenue (and AFPI)	S-9A	
	Net Operating Revenues		\$ 3,522,677
401	Operating Expenses	S-10A	\$ 2,211,717
403	Depreciation Expense	S-6A	887,910
	Less: Amortization of CIAC	S-8A	(357,063)
	Net Depreciation Expense		\$ 530,847
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		207
408.11	Property Taxes		188,784
408.12	Payroll Taxes		50,526
408.13	Other Taxes and Licenses		127,860
408	Total Taxes Other Than Income		\$ 367,376
409.1	Income Taxes		(95,483)
410.1	Deferred Federal Income Taxes		36,537
410.11	Deferred State Income Taxes		6,255
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		-
	Utility Operating Expenses		\$ 3,057,249
	Utility Operating Income		\$ 465,428
530	Add Back: Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		63,681
420	Allowance for Funds Used During Construction		(4,489)
	Total Utility Operating Income		\$ 524,620

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT  
31-Dec-09

SYSTEM NAME / COUNTY : Seminole County

REVISID

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	-	-	87,919
353	Land and Land Rights	202,552	1,342	-	203,894
354	Structures and Improvements	7,436,828	797,901	-	8,234,729
355	Power Generation Equipment	-	2,525	-	2,525
360	Collection Sewers - Force	256,759	(132,186)	-	124,573
361	Collection Sewers - Gravity	7,434,701	(3,781)	-	7,430,920
361	Manholes	-	101,008	-	101,008
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	-	194,935	-	194,935
364	Flow Measuring Devices	-	414	-	414
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	-	67,778	-	67,778
374	Reuse Distribution Reservoirs	15,342	(15,342)	-	-
375	Reuse Transmission and Distribution System	-	-	-	-
380	Treatment and Disposal Equipment	6,944,476	97,640	-	7,042,116
381	Plant Sewers	1,318,056	77,184	-	1,395,240
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant Miscellaneous Equipment	644,005	-	-	644,005
390	Office Furniture and Equipment	-	52,029	-	52,029
391	Transportation Equipment	57,823	997,866	-	1,055,689
392	Stores Equipment	170,060	210,142	-	380,202
393	Tools, Shop and Garage Equipment	-	-	-	-
394	Laboratory Equipment	82,552	118,120	-	200,672
395	Power Operated Equipment	-	9,509	-	9,509
396	Communication Equipment	-	447	-	447
397	Miscellaneous Equipment	97,021	3,596	-	100,617
398	Other Tangible Plant	153,808	89,593	-	243,401
			(144,125)	-	89,593
	Total Wastewater Plant	\$ 24,974,907	\$ 2,454,019	\$ 0	\$ 27,428,926

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

S-4(a)  
GROUP

YEAR OF REPORT  
31-Dec-09

UTILITY NAME: SANLANDO UTILITIES CORPORATION  
SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$ 429						
352	Franchises	87,919						
353	Land and Land Rights		203,894					
354	Structures and Improvements							
355	Power Generation Equipment		2,525					
360	Collection Sewers - Force		124,573		4,713,992			298,080
361	Collection Sewers - Gravity		7,430,920					
361	Manholes		101,008					
362	Special Collecting Structures							
363	Services to Customers		194,935					
364	Flow Measuring Devices		414					
365	Flow Measuring Installations							
366	Reuse Services		57,622					
367	Reuse Meters and Meter Installations		15,609					
370	Receiving Wells							
371	Pumping Equipment			67,778				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				1,395,240			
381	Plant Sewers							
382	Outfall Sewer Lines				644,005			
389	Other Plant Miscellaneous Equipment		2,396	22,689	20,580	6,364		1,055,689
390	Office Furniture and Equipment							380,202
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							200,672
394	Laboratory Equipment							9,509
395	Power Operated Equipment							447
396	Communication Equipment							100,617
397	Miscellaneous Equipment							89,593
398	Other Tangible Plant							9,683
	Total Wastewater Plant	\$ 88,348	\$ 8,133,896	\$ 10,282,009	\$ 6,773,817	\$ 6,364	\$ -	\$ 2,144,492

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

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



UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-09</b>
-------------------------------------------

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  
31-Dec-09

UTILITY NAME: SANLANDO UTILITIES CORPORATION

SYSTEM NAME / COUNTY : Seminole County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

NO.	ACCT. ACCOUNT NAME (a)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ (859)	\$ -	\$ -	\$ -
302	Franchises	22,118	2,198		2,198
354	Structures and Improvements	5,138,252	272,659	(24,259)	248,400
355	Power Generation Equipment	12	75		75
360	Collection Sewers - Force	9,930	4,134	1	4,135
361	Collection Sewers - Gravity	4,493,435	166,634	(8)	166,626
362	Special Collecting Structures	-	-		-
363	Services to Customers	15,539	6,470		6,470
364	Flow Measuring Devices	6	92		92
365	Flow Measuring Installations	-	-		-
366	Reuse Services	2,865	1,441		1,441
367	Reuse Meters and Meter Installations	647	761		761
370	Receiving Wells	-	-		-
371	Pumping Equipment	200	2,753		2,753
375	Reuse Transmission and Distribution System	-	-		-
380	Treatment and Disposal Equipment	1,074,683	162,430	(1,292)	161,138
381	Plant Sewers	600,768	65,057	(2,318)	62,739
382	Outfall Sewer Lines	598,906	21,467		21,467
389	Other Plant Miscellaneous Equipment	343	1,558		1,558
390	Office Furniture and Equipment	366,261	106,352	62,709	169,061
391	Transportation Equipment	229,418	45,277	7,590	52,867
392	Stores Equipment	-	-		-
393	Tools, Shop and Garage Equipment	129,715	14,486	1,017	15,503
394	Laboratory Equipment	1,728	78		78
395	Power Operated Equipment	-	-		-
396	Communication Equipment	106,045	11,818	3,186	15,004
397	Miscellaneous Equipment	19	2,169	11,550	13,719
398	Other Tangible Plant	-	-		-
Total Depreciable Wastewater Plant in Service		\$ 12,790,032	\$ 887,910	\$ 58,176	\$ 946,086

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

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

YEAR OF REPORT  
31-Dec-09

UTILITY NAME: SANLANDO UTILITIES CORPORATION

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	-	-	-	-	24,316
354	Structures and Improvements	-	-	-	-	5,386,652
355	Power Generation Equipment	-	-	-	-	87
360	Collection Sewers - Force	-	-	-	-	14,065
361	Collection Sewers - Gravity	-	-	-	-	4,660,061
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	22,009
364	Flow Measuring Devices	-	-	-	-	98
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	4,306
367	Reuse Meters and Meter Installations	-	-	-	-	1,408
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	-	-	-	-	2,953
375	Reuse Transmission and Distribution System	-	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	-	1,235,821
381	Plant Sewers	-	-	-	-	663,507
382	Outfall Sewer Lines	-	-	-	-	-
389	Other Plant Miscellaneous Equipment	-	-	-	-	620,373
390	Office Furniture and Equipment	-	-	-	-	1,901
391	Transportation Equipment	-	-	-	-	535,323
392	Stores Equipment	-	-	-	-	282,285
393	Tools, Shop and Garage Equipment	-	-	-	-	-
394	Laboratory Equipment	-	-	-	-	145,219
395	Power Operated Equipment	-	-	-	-	1,807
396	Communication Equipment	-	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-	121,049
398	Other Tangible Plant	-	-	-	-	13,739
Total Depreciable Wastewater Plant in Service						\$ 13,736,120

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-09
-----------------------------

SYSTEM NAME / COUNTY : Seminole County

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 13,245,840
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8A	\$ 489
Contributions received from Developer or Contractor Agreements in cash or property	S-8B	-
Total Credits		\$ 489
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 13,246,329

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

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UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-09
------------------------------------

SYSTEM NAME / COUNTY : Seminole County

**WASTEWATER CIAC SCHEDULE "A"**

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
<u>SEWER CONNECTIONS FEES (NONE)</u>	_____	\$ _____	\$ <u>489.0</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Total Credits</b>			\$ <u><u>489.0</u></u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ <u>9,426,381</u>
Debits during the year:	
Accruals charged to Account 272	\$ <u>357,063</u>
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ <u>357,063</u>
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ <u>-</u>
Balance end of year	\$ <u><u>9,783,446</u></u>

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-09</b>
-------------------------------------------

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: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-09</b>
-------------------------------------------

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)
<b>WASTEWATER SALES</b>				
521.1	Flat Rate Revenues: Residential Revenues	9,259	10,165	\$ 280,883
521.2	Commercial Revenues			31,318
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			139,204
521.6	Other Revenues			-
521	Total Flat Rate Revenues	9,259	10,165	\$ 451,405
522.1	Measured Revenues: Residential Revenues			2,271,574
522.2	Commercial Revenues			290,236
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			481,689
522	Total Measured Revenues			\$ 3,043,499
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		9,259	10,165	\$ 3,494,904
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues			\$ -
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			25,310
Total Other Wastewater Revenues				\$ 25,310

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-09</b>
-------------------------------------------

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				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues	_____	_____	\$ _____ -
540.2	Commercial Reuse Revenues	_____	_____	_____ -
540.3	Industrial Reuse Revenues	_____	_____	_____ -
540.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
540.5	Other Revenues	_____	_____	_____ -
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____ -
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	_____	_____	_____ 2,463
541.2	Commercial Reuse Revenues	_____	_____	_____ -
541.3	Industrial Reuse Revenues	_____	_____	_____ -
541.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
541	Total Measured Reuse Revenues	_____	_____	\$ _____ 2,463
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____ 2,463
Total Wastewater Operating Revenues				\$ _____ <u>3,522,677</u>

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



YEAR OF REPORT  
31-Dec-09

UTILITY NAME: SANLANDO UTILITIES CORPORATION

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2	.3	.4	.5	.6
(a)	(b)	(c)	COLLECTION EXPENSES- OPERATIONS (d)	COLLECTION EXPENSES- MAINTENANCE (e)	PUMPING EXPENSES - OPERATIONS (f)	PUMPING EXPENSES - MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
			\$ 46,557	\$ 46,557	\$ 46,557	\$ 46,557	\$ 46,557	\$ 46,557
701	Salaries and Wages - Employees	\$ 457,547	-	-	-	-	-	-
703	Salaries and Wages - Officers, Directors and Majority Stockholders	61,422	14,560	14,560	14,560	14,560	14,560	14,560
704	Employee Pensions and Benefits	162,302	-	-	-	-	-	-
710	Purchased Sewage Treatment	-	-	-	-	-	-	-
711	Sludge Removal Expense	202,113	212,993	212,993	212,993	212,993	202,113	-
715	Purchased Power	638,980	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-	-
718	Chemicals	152,112	25,352	25,352	25,352	25,352	25,352	25,352
720	Materials and Supplies	57,053	7,132	7,132	7,132	7,132	7,132	7,132
731	Contractual Services-Engineering	4,495	-	-	-	-	-	-
732	Contractual Services - Accounting	9,931	-	-	-	-	-	-
733	Contractual Services - Legal	2,933	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	38,516	4,814	4,814	4,814	4,814	4,814	4,814
736	Contractual Services - Other	12,744	1,593	1,593	1,593	1,593	1,593	1,593
741	Rental of Building/Real Property	-	-	-	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-	-
750	Transportation Expenses	53,292	6,662	6,662	6,662	6,662	6,662	6,662
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	-	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	70,880	8,860	8,860	8,860	8,860	8,860	8,860
760	Advertising Expense	176	-	-	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	18,188	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	398	-	-	-	-	-	-
770	Bad Debt Expense	15,767	-	-	-	-	-	-
775	Miscellaneous Expenses	252,868	31,608	31,608	31,608	31,608	31,608	31,608
	Total Wastewater Utility Expenses	\$ 2,211,717	\$ 360,132	\$ 147,138	\$ 360,132	\$ 147,138	\$ 562,245	\$ 147,138

S-10(a)  
GROUP

UTILITY NAME: SANLANDO UTILITIES CORPORATION

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 40,287	\$ 137,918	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	61,422	-	-	-	-
704	Employee Pensions and Benefits	12,599	62,341	-	-	-	-
710	Purchased Sewage Treatment	-	-	-	-	-	-
711	Sludge Removal Expense	-	-	-	-	-	-
715	Purchased Power	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-
718	Chemicals	-	-	-	-	-	-
720	Materials and Supplies	7,132	7,132	-	-	-	-
731	Contractual Services-Engineering	-	4,495	-	-	-	-
732	Contractual Services - Accounting	-	9,931	-	-	-	-
733	Contractual Services - Legal	-	2,933	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	4,814	4,814	-	-	-	-
736	Contractual Services - Other	1,593	1,593	-	-	-	-
741	Rental of Building/Real Property	-	-	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-
750	Transportation Expenses	6,662	6,662	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	8,860	8,860	-	-	-	-
760	Advertising Expense	176	176	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	18,188	-	-	-	-
767	Regulatory Commission Exp.-Other	-	398	-	-	-	-
770	Bad Debt Expense	15,767	-	-	-	-	-
775	Miscellaneous Expenses	31,608	31,608	-	-	-	-
Total Wastewater Utility Expenses		\$ 129,323	\$ 358,471	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-09
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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	5,760	5,760
Residential 1"	Displacement	2.5	2,128	5,320
5/8"	Displacement	1.0	103	103
3/4"	Displacement	1.5		0
1"	Displacement	2.5	68	170
1 1/2"	Displacement or Turbine	5.0	93	465
2"	Displacement, Compound or Turbine	8.0	97	776
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>13,211</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.

<p>ERC Calculation:</p>  <p>808.294/365/280=7,909 ERC's</p>
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UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-09</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>1.815 mgd</u>	_____	_____
Total Gallons of Wastewater Treated	<u>662.607 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-09**

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>.277 mgd</u>	<u>                    </u>	<u>                    </u>
Total Gallons of Wastewater Treated	<u>100.979 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-09

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? 2009 - 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-09
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UTILITY NAME: SANLANDO UTILITIES CORPORATION

(A)	(B)	(C)	(D)
Accounts	Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			
Unmetered Water Revenues	-		
Total Metered Sales	3,043,703	3,043,703	-
Total Fire Protection Revenue	10,801	10,801	-
Other Sales to Public Authorities	-		-
Sales to Irrigation Customers	-		-
Sales for Resale	-		-
Interdepartmental Sales	-		-
Total Other Water Revenue	33,143	28,409	4,734
Total Water Operating Revenue	3,087,647	3,082,913	4,734
Less: Expense for Purchased Water from FPSC Regulated Utility			-
Net Water Operating Revenues	3,087,647	3,082,913	4,734

Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations

YEAR OF REPORT 31-Dec-09
-----------------------------

UTILITY NAME: SANLANDO UTILITIES CORPORATION

(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			
Total Flat-Rate Revenues	451,405	451,405	0
Total Measured Revenues	3,043,499	3,043,499	0
Revenues from Public Authorities	-		
Revenues from Other Systems	-		
Interdepartmental Revenues	-		
Total Other Wastewater Revenues	25,310	32,506	(7,196)
Reclaimed Water Sales			
Total Wastewater Operating Revenue	3,520,214	3,527,410	(7,196)
Less: Expense for Purchased Wastewater from FPSC Regulated Utility			
Net Wastewater Operating Revenues	3,520,214	3,527,410	(7,196)