

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

ANNUAL REPORT

OF

WS397-14-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-14

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Public Service Commission  
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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:

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

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

**CERTIFICATION OF ANNUAL REPORT**

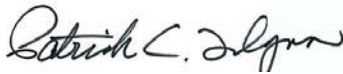
I HEREBY CERTIFY, to the best of my knowledge and belief:

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

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

  
 \_\_\_\_\_  
 (Signature of Vice President of the utility, 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-14

**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:

200 WEATHERSFIELD AVE  
ALTAMONTE SPRINGS, FL 32714

Telephone: 321-972-0357

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:

CHRISTIE KINCAID  
200 WEATHERSFIELD AVE  
ALTAMONTE SPRINGS, FL 32714

Telephone: 321-972-0357

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

200 WEATHERSFIELD AVE  
ALTAMONTE SPRINGS, FL 32714

Telephone: 321-972-0357

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

ERNST & YOUNG

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

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
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**DIRECTORY OF PERSONNEL WHO CONTACT  
THE FLORIDA PUBLIC SERVICE COMMISSION**

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
John Hoy	President		OPERATIONS
Patrick Flynn	Vice President Operations		OPERATIONS
John Stover	Vice President and Secretary		LEGAL
Debra A. Plumb	Assistant Secretary		ADMINISTRATIVE
Cheryl Hsu	Assistant Secretary		ADMINISTRATIVE
Jim Andrejko	Treasurer		FINANCIAL

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

**COMPANY PROFILE**

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

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

A.	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

<b>YEAR OF REPORT</b> 31-Dec-14
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**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of                      **12/31/2014**

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).

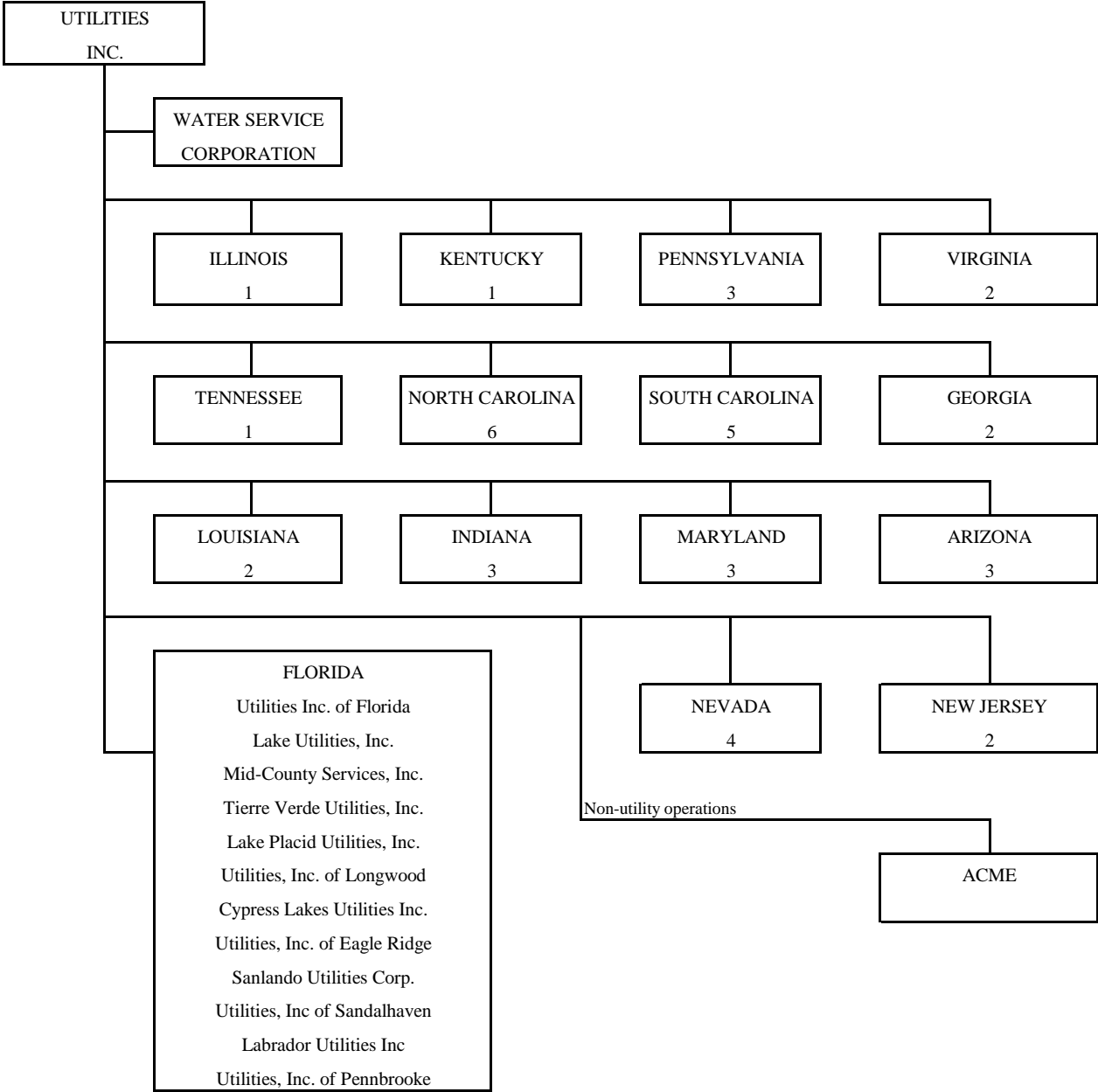
UTILITIES, INC. -- PARENT COMPANY

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)
John Hoy	President	N/A	\$ N/A
Patrick Flynn	Vice President Operations	N/A	N/A
John Stover	Vice President and Secretary	N/A	N/A
Debra A. Plumb	Assistant Secretary	N/A	N/A
Cheryl Hsu	Assistant Secretary	N/A	N/A
Jim Andrejko	Treasurer	N/A	N/A

**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	Chairman & CEO	0	\$ N/A
Hamish Cumming	Director	0	N/A
Len Posyniak	Director	0	N/A
Carol Wozney	Director	0	N/A

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

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.				
NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)	
NO BUSINESS CONTRACTS, AGREEMENTS OR OTHER ARRANGEMENTS WERE ENTERED INTO DURING THE CURRENT YEAR BY THE OFFICERS LISTED ON PAGE E6, THE DIRECTORS OR AFFILIATES.		\$		

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

**AFFILIATION OF OFFICERS AND DIRECTORS**

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

NAME (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Lisa A. Sparrow	Chairman & CEO	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Hamish Cumming	Director	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Len Posyniak	Director	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Carol Wozney	Director	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
John Hoy	President	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Patrick Flynn	Vice President Operations	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
John Stover	Vice President and Secretary	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Debra A. Plumb	Assistant Secretary	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Cheryl Hsu	Assistant Secretary	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Jim Andrejko	Treasurer	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
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**BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT  
RESULT OF PROVIDING WATER OR WASTEWATER SERVICE**

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

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
NO BUSINESS	\$ _____		\$ _____		\$ _____	
WHICH ARE	_____		_____		_____	
A BYPRODUCT,	_____		_____		_____	
COPRODUCT	_____		_____		_____	
OR JOINT	_____		_____		_____	
PRODUCT	_____		_____		_____	
RESULTING	_____		_____		_____	
FROM	_____		_____		_____	
PROVIDING	_____		_____		_____	
WATER	_____		_____		_____	
AND/OR	_____		_____		_____	
SEWER	_____		_____		_____	
SERVICE.	_____		_____		_____	
	_____		_____		_____	
	_____		_____		_____	
	_____		_____		_____	
	_____		_____		_____	
	_____		_____		_____	
	_____		_____		_____	
	_____		_____		_____	



**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

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

**1. Enter in this part all transactions involving services and products received or provided.**

**2. Below are some types of transactions to include:**

- management, legal and accounting services
- computer services
- engineering & construction services
- repairing and servicing of equipment

- material and supplies furnished
- leasing of structures, land, and equipment
- rental transactions
- sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES (P)urchased (S)old (d)	AMOUNT (e)
<b>WATER SERVICE CORP/ FLORIDA REGIONAL</b>	Operators/Admin/Officers Salaries & Benefits	Continuous	Purchase	935,108
	Materials & Supplies	Continuous	Purchase	154,595
	Contractual Services	Continuous	Purchase	261,166
	Transportation Expenses	Continuous	Purchase	120,563
	Insurance	Continuous	Purchase	213,666
	Regulatory Expenses	Continuous	Purchase	35,108
	Miscellaneous	Continuous	Purchase	54,228

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-14
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**BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)**

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

- |  |  |
|--|--|
| <p>1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.</p> <p>2. Below are examples of some types of transactions to include:</p> <ul style="list-style-type: none"> <li>-purchase, sale or transfer of equipment</li> <li>-purchase, sale or transfer of land and structures</li> <li>-purchase, sale or transfer of securities</li> <li>-noncash transfers of assets</li> <li>-noncash dividends other than stock dividends</li> <li>-write-off of bad debts or loans</li> </ul> | <p>3. The columnar instructions follow:</p> <ul style="list-style-type: none"> <li>(a) Enter name of related party or company.</li> <li>(b) Describe briefly the type of assets purchased, sold or transferred.</li> <li>(c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".</li> <li>(d) Enter the net book value for each item reported.</li> <li>(e) Enter the net profit or loss for each item reported. (column (c) - column (d))</li> <li>(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.</li> </ul> |
|--|--|

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-14		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____

# **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	\$ 57,915,053	\$ 60,778,491
108-110	Less: Accumulated Depreciation and Amortization	F-8	31,140,806	32,796,466
Net Plant			\$ 26,774,248	\$ 27,982,026
114-115	Utility Plant Acquisition adjustment (Net)	F-7	-	-
116 *	Other Utility Plant Adjustments		2,238	2,238
Total Net Utility Plant			\$ 26,776,486	\$ 27,984,264
<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		\$ -	\$ -
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	948,458	888,544
145	Accounts Receivable from Associated Companies	F-12	1,779,216	807,032
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		53,045	44,416
161	Stores Expense		-	-
162	Prepayments		2,420	1,418
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			\$ 2,783,388	\$ 1,741,660

\* 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	254,116	387,611
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		(14,110)	(14,110)
	Total Deferred Debits		\$ 240,006	\$ 373,501
	<b>TOTAL ASSETS AND OTHER DEBITS</b>		\$ <u>29,799,879</u>	\$ <u>30,099,425</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		15,648,195	15,648,195
212	Discount On Capital Stock		-	-
213	Capital Stock Expense		-	-
214-215	Retained Earnings	F-16	6,800,593	7,352,564
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
<b>Total Equity Capital</b>			\$ 22,452,363	\$ 23,004,334
<b>LONG TERM DEBT</b>				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	7,617,551	7,617,551
224	Other Long Term Debt	F-17	-	-
<b>Total Long Term Debt</b>			\$ 7,617,551	\$ 7,617,551
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		137,483	167,443
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		41,478	39,199
236	Accrued Taxes		427,055	370,072
237	Accrued Interest	F-19	6,537	5,700
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	-	-
<b>Total Current &amp; Accrued Liabilities</b>			\$ (6,253,571)	\$ (6,283,710)

\* 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	\$ 22,926,848	\$ 22,946,832
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	18,399,627	18,919,327
Total Net C.I.A.C.			\$ 4,527,221	\$ 4,027,505
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 1,560,250	\$ 1,837,680
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		(103,936)	(103,935)
Total Accumulated Deferred Income Tax			\$ 1,456,314	\$ 1,733,745
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ 29,799,879	\$ 30,099,425

**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)	\$ 7,964,474	\$ 7,939,158
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 7,964,474	\$ 7,939,158
401	Operating Expenses	F-3(b)	\$ 4,063,884	\$ 4,060,502
403	Depreciation Expense:	F-3(b)	\$ 1,636,063	\$ 1,971,279
	Less: Amortization of CIAC	F-22	(185,865)	(519,700)
Net Depreciation Expense			\$ 1,450,198	\$ 1,451,579
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	862,944	903,340
409	Current Income Taxes	W/S-3	54,538	16,046
410.10	Deferred Federal Income Taxes	W/S-3	321,478	238,948
410.11	Deferred State Income Taxes	W/S-3	4,890	36,242
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	-	-
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	-	-
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	-	-
Utility Operating Expenses			\$ 6,757,932	\$ 6,706,658
Net Utility Operating Income			\$ 1,206,542	\$ 1,232,500
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		6,417	9,611
420	Allowance for Funds Used During Construction		231,712	63,940
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 1,444,671	\$ 1,306,051

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



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

<b>WATER SCHEDULE W-3 * (f)</b>	<b>WASTEWATER SCHEDULE S-3 * (g)</b>	<b>OTHER THAN REPORTING SYSTEMS (h)</b>
\$ 4,038,649	\$ 3,900,508	\$ -
\$ 4,038,649	\$ 3,900,508	\$ -
\$ 2,098,597	\$ 1,961,904	\$ -
905,385 <u>(283,868)</u>	1,065,895 <u>(235,833)</u>	-
\$ 621,517	\$ 830,062	\$ -
-	-	-
-	-	-
504,877	398,463	-
8,968	7,078	-
133,548	105,400	-
20,256	15,986	-
-	-	-
-	-	-
-	-	-
\$ 3,387,764	\$ 3,318,894	\$ -
\$ 650,886	\$ 581,614	\$ -
-	-	-
-	-	-
5,372	4,239	-
35,736	28,204	-
\$ 691,994	\$ 614,057	\$ -

\* 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)]			\$ 1,444,671	\$ 1,306,051
<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		(12,348)	-
426	Miscellaneous Nonutility Expenses		(101,773)	(5,067)
Total Other Income and Deductions			\$ (114,121)	\$ (5,067)
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ -	\$ -
409.2	Income Taxes		-	-
410.2	Provision for Deferred Income Taxes		35	-
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			\$ 35	\$ -
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 735,587	\$ 749,012
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 735,587	\$ 749,012
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
<b>NET INCOME</b>			<u>\$ 594,928</u>	<u>\$ 551,972</u>

Explain Extraordinary Income:

NONE

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**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 25,550,718	\$ 34,078,406
	Less: Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>15,071,571</u>	<u>17,724,894</u>
110	Accumulated Amortization	F-8	<u>-</u>	<u>-</u>
271	Contributions In Aid of Construction	F-22	<u>11,348,637</u>	<u>11,598,195</u>
252	Advances for Construction	F-20	<u>-</u>	<u>-</u>
Subtotal			\$ <u>(869,490)</u>	\$ <u>4,755,316</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	8,357,371	10,561,956
Subtotal			\$ <u>7,487,881</u>	\$ <u>15,317,272</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	<u>-</u>	<u>-</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>-</u>	<u>-</u>
	Working Capital Allowance (3)		<u>262,325</u>	<u>245,238</u>
	Other (Specify): _____ _____ _____		_____ _____ _____	_____ _____ _____
<b>RATE BASE</b>			\$ <u><u>7,750,206</u></u>	\$ <u><u>15,562,510</u></u>
<b>NET UTILITY OPERATING INCOME</b>			\$ <u><u>650,886</u></u>	\$ <u><u>581,614</u></u>
<b>ACHIEVED RATE OF RETURN (Operating Income / Rate Base)</b>			<u><u>8.40%</u></u>	<u><u>3.74%</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.

**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	\$ 10,926,113	47.08%	10.60%	4.99%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	10,492,202	45.21%	6.62%	2.99%
Short Term Debt	18,111	0.08%	13.51%	0.01%
Customer Deposits	39,199	0.17%	6.00%	0.01%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	1,733,745	7.47%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
<b>Total</b>	<b>\$ 23,209,371</b>	<b>100.00%</b>		<b>8.00%</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>10.60%</u>
Commission order approving Return on Equity:	<u>PSC-13-0085-PAA-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.

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

<b>CLASS OF CAPITAL (a)</b>	<b>PER BOOK BALANCE (b)</b>	<b>NON-UTILITY ADJUSTMENTS (c)</b>	<b>NON-JURISDICTIONAL ADJUSTMENTS (d)</b>	<b>OTHER (1) ADJUSTMENTS SPECIFIC (e)</b>	<b>OTHER (1) ADJUSTMENTS PRO RATA (f)</b>	<b>CAPITAL STRUCTURE (g)</b>
Common Equity	\$ 187,444,000	\$ _____	_____	_____	\$ (176,517,887)	\$ 10,926,113
Preferred Stock	-	_____	_____	_____	_____	-
Long Term Debt	180,000,000	_____	_____	_____	(169,507,798)	10,492,202
Short Term Debt	310,713	_____	_____	_____	(292,601)	18,111
Customer Deposits	39,199	_____	_____	_____	_____	39,199
Tax Credits - Zero Cost	-	_____	_____	_____	_____	-
Tax Credits - Weighted Cost	-	_____	_____	_____	_____	-
Deferred Inc. Taxes	1,733,745	_____	_____	_____	_____	1,733,745
Other (Explain) Short Term Debt	-	_____	_____	_____	-	-
<b>Total</b>	<b>\$ 369,527,657</b>	<b>\$ _____</b>	<b>_____</b>	<b>_____</b>	<b>\$ (346,318,286)</b>	<b>\$ 23,209,371</b>

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

NOT APPLICABLE

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**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	\$ 25,550,718	\$ 34,078,406	\$	\$ 59,629,124
102	Utility Plant Leased to Other				-
103	Property Held for Future Use	-	-		-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress	135	1,149,232		1,149,367
106	Completed Construction Not Classified				-
	<b>Total Utility Plant</b>	<u>\$ 25,550,853</u>	<u>\$ 35,227,638</u>	<u>\$ -</u>	<u>\$ 60,778,491</u>

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

**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	\$ 14,375,214	\$ 16,765,592	\$ -	\$ 31,140,806
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 905,385	\$ 1,065,895	\$ -	\$ 1,971,279
Account 108.2 (2)	-	-	-	-
Account 108.3 (2)	-	-	-	-
Other Accounts (specify):	(189,181)	(61,661)	-	(250,842)
Salvage	-	-	-	-
Other Credits (Specify):	-	-	-	-
Total Credits	\$ 716,204	\$ 1,004,234	\$ -	\$ 1,720,438
Debits during year:				
Book cost of plant retired	19,847	44,931	-	64,778
Cost of Removal	-	-	-	-
Other Debits (specify):	-	-	-	-
Acting adjustments mandated by FPSC	-	-	-	-
Total Debits	\$ 19,847	\$ 44,931	\$ -	\$ 64,778
Balance end of year	\$ <u>15,071,571</u>	\$ <u>17,724,894</u>	\$ -	\$ <u>32,796,466</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.

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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	\$ _____	_____	\$ _____ 69,644
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ _____ 69,644

**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	\$ _____ -



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**INVESTMENTS AND SPECIAL FUNDS**  
**ACCOUNTS 123 - 127**

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

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): NONE <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>          -          </u>
UTILITY INVESTMENTS (Account 124): NONE <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____ _____
Total Utility Investment		\$ <u>          -          </u>
OTHER INVESTMENTS (Account 125): NONE <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____ _____
Total Other Investment		\$ <u>          -          </u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	_____ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____ _____
Total Special Funds		\$ <u>          -          </u>

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

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

DESCRIPTION (a)	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	
Water	\$ 499,671
Wastewater	394,355
Other	
Total Customer Accounts Receivable	\$ 894,026
OTHER ACCOUNTS RECEIVABLE ( Account 142):	
_____	\$ _____
_____	_____
_____	_____
Total Other Accounts Receivable	\$ -
NOTES RECEIVABLE (Account 144 ):	
_____	\$ _____
_____	_____
_____	_____
Total Notes Receivable	\$ -
Total Accounts and Notes Receivable	\$ 894,026
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 )	
Balance first of year	\$ (5,635)
Provision for uncollectibles for current year	\$ 153
Collection of accounts previously written off	_____
Utility Accounts	_____
Others	_____
_____	_____
Total Additions	\$ _____
Deduct accounts written off during year:	
Utility Accounts	_____
Others	_____
_____	_____
Total accounts written off	\$ -
Balance end of year	\$ (5,482)
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>	<b>\$ 888,544</b>

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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Water Service Corp.	\$ 807,032
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>807,032</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>

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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)		
<u>RATE CASE</u>	\$ <u>69,644</u>	\$ <u>326,516</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u>69,644</u>	\$ <u>326,516</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
<u>OTHER DEFERRED MAINTENANCE</u>	\$ <u>23,468</u>	\$ <u>61,095</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u>23,468</u>	\$ <u>61,095</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
<u>NONE</u>	\$ <u>-</u>	\$ <u>-</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u>-</u>	\$ <u>-</u>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <u>93,112</u>	\$ <u>387,611</u>

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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	\$ 6,800,592.99
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____ _____
	Total Credits:	\$ -
	_____	\$ _____
	Total Debits:	\$ -
435	Balance Transferred from Income {income/(loss)}	\$ 551,971
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>7,352,564</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-14
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**ADVANCES FROM ASSOCIATED COMPANIES**

**ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ 7,617,551
Total	\$ <u>7,617,551</u>

**OTHER LONG-TERM DEBT**

**ACCOUNT 224**

DESCRIPTION OF OBLIGATION INCLUDING DATE OF ISSUE AND DATE OF MATURITY (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ <u>-</u>

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



UTILITY NAME: SANLANDO UTILITIES CORPORATION

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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232): 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

<b>YEAR OF REPORT</b> 31-Dec-14
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**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	_____		744,007	744,007	-
_____	_____		_____	_____	_____
Total Account 237.1	\$ _____ -		\$ 744,007	\$ 744,007	\$ _____ -
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits	\$ 6,537		\$ 2,317	\$ 5,842	\$ 5,700
MISC ITEMS	-		2,688		-
_____	-		_____	_____	-
Total Account 237.2	\$ 6,537		\$ 5,005	\$ 5,842	\$ 5,700
Total Account 237 (1)	\$ 6,537		\$ 749,012	\$ 749,849	\$ 5,700
INTEREST EXPENSED:					
Total accrual Account 237			\$ 749,012		
_____			_____		
_____			_____		
_____			_____		
Net Interest Expensed to Account No. 427 (2)			\$ 749,012		

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-14
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**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

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

**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-14</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	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Liabilities</b>	<b>\$ _____</b>	<b>\$ _____ -</b>
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Liabilities</b>	<b>\$ _____</b>	<b>\$ _____ -</b>
<b>TOTAL OTHER DEFERRED CREDITS</b>	<b>\$ _____</b>	<b>\$ _____ -</b>

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

<b>DESCRIPTION (a)</b>	<b>WATER (W-7) (b)</b>	<b>WASTEWATER (S-7) (c)</b>	<b>W &amp; WW OTHER THAN SYSTEM REPORTING (d)</b>	<b>TOTAL (e)</b>
Balance first of year	\$ <u>11,334,914</u>	\$ <u>11,591,934</u>	\$ <u>-</u>	\$ <u>22,926,848</u>
Add credits during year:	\$ <u>13,724</u>	\$ <u>6,260</u>	\$ <u>-</u>	\$ <u>19,984</u>
Less debit charged during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Contribution In Aid of Construction	\$ <u>11,348,637</u>	\$ <u>11,598,195</u>	\$ <u>-</u>	\$ <u>22,946,832</u>

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

<b>DESCRIPTION (a)</b>	<b>WATER (W-8(a)) (b)</b>	<b>WASTEWATER (S-8(a)) (c)</b>	<b>W &amp; WW OTHER THAN SYSTEM REPORTING (d)</b>	<b>TOTAL (e)</b>
Balance first of year	\$ <u>8,073,504</u>	\$ <u>10,326,123</u>	\$ <u>-</u>	\$ <u>18,399,627</u>
Debits during the year:	\$ <u>283,868</u>	\$ <u>235,833</u>	\$ <u>-</u>	\$ <u>519,700</u>
Credits during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>8,357,371</u>	\$ <u>10,561,956</u>	\$ <u>-</u>	\$ <u>18,919,327</u>

UTILITY NAME: **SANLANDO UTILITIES CORPORATION**

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE  
INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

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

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 551,972
Reconciling items for the year:		
Taxable income not reported on books:		
GOS adj		(39,838)
Deductions recorded on books not deducted for return:		
AFUDC - CY book equity portion		(32,630)
AFUDC - CY book equity amortization		13,494
Fines		475
Meals		1,654
Additional Interest Under 263A		63,940
Def. Maint. CY additions		(46,479)
Def. Maint. CY amortization		23,468
Def. Rate Case - CY additions		(203,609)
Def. Rate Case CY amortization		69,644
Organization Exp-Amort		
Bad Debts CY		3,757
Amort of Bk PAA a/c (7495,6960,6965 )		(153)
Current FIT (725)		0
Deferred FIT (731)		238,948
Deferred SIT (732)		36,242
Current SIT		16,046
Income recorded on books not included in return:		
Utilization of net operating loss carryforward		823,155
Post audit adjustments		(13,841)
Excess book gain over tax gain on asset disposition		(39,838)
Deduction on return not charged against book income:		
State income tax deduction		(55,903)
Excess Tax Depreciation over Book Depreciation		(858,533)
Federal tax net income		\$ 0
Computation of tax :		
	0	
	<u>34%</u>	
	0	

**WATER  
OPERATION  
SECTION**

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-14
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**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
SANLANDO / SEMINOLE	247W	



UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
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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)	\$ 25,550,718
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	15,071,571
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	11,348,637
252	Advances for Construction	F-20	-
Subtotal			\$ (869,490)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 8,357,371
Subtotal			\$ 7,487,881
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		262,325
	Other (Specify):		
WATER RATE BASE			\$ 7,750,206
WATER OPERATING INCOME		W-3	\$ 650,886
RN (Water Operating Income / Water Rate Base)			8.40%

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.

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

<p>YEAR OF REPORT 31-Dec-14</p>
-------------------------------------

SYSTEM NAME / COUNTY :

Seminole County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 4,038,649
469	Less: Guaranteed Revenue and AFPI	W-9	-
	Net Operating Revenues		\$ 4,038,649
401	Operating Expenses	W-10(a)	\$ 2,098,597
403	Depreciation Expense	W-6(a)	905,385
	Less: Amortization of CIAC	W-8(a)	(283,868)
	Net Depreciation Expense		\$ 621,517
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		-
408.11	Property Taxes		240,622
408.12	Payroll Taxes		63,955
408.13	Other Taxes and Licenses		200,300
408	Total Taxes Other Than Income		\$ 504,877
409.1	Income Taxes		8,968
410.1	Deferred Federal Income Taxes		133,548
410.11	Deferred State Income Taxes		20,256
411.1	Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Amortized		-
	Utility Operating Expenses		\$ 3,387,764
	Utility Operating Income		\$ 650,886
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		5,372
420	Allowance for Funds Used During Construction		35,736
	Total Utility Operating Income		\$ 691,994

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-14
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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	\$ -	\$ -	\$ -	\$ -
302	Franchises	147,057	(3)	-	147,054
303	Land and Land Rights	97,255	511	-	97,766
304	Structures and Improvements	3,434,115	(1,906)	(18,609)	3,450,818
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	830,576	577	-	831,153
308	Infiltration Galleries and Tunnels	138,232	-	-	138,232
309	Supply Mains	9,342	-	-	9,342
310	Power Generation Equipment	3,015	282	-	3,297
311	Pumping Equipment	3,361,796	12,537	(18,540)	3,392,874
320	Water Treatment Equipment	664,885	873	(1,277)	667,035
330	Distribution Reservoirs and Standpipes	1,058,019	5,912	(283)	1,064,215
331	Transmission and Distribution Mains	8,029,855	120,762	(102,366)	8,252,982
333	Services	1,777,505	79,744	(4,317)	1,861,565
334	Meters and Meter Installations	1,942,397	171,337	(500)	2,114,233
335	Hydrants	766,533	7,245	(4,890)	778,668
336	Backflow Prevention Devices	675	9,376	-	10,051
339	Other Plant Miscellaneous Equipment	7,625	-	-	7,625
340	Office Furniture and Equipment	1,541,736	120,454	-	1,662,191
341	Transportation Equipment	569,780	(30,754)	-	539,027
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	360,050	1,505	-	361,555
344	Laboratory Equipment	27,810	121	-	27,931
345	Power Operated Equipment	1,033	6,454	-	7,486
346	Communication Equipment	90,297	(56)	-	90,241
347	Miscellaneous Equipment	22,265	-	-	22,265
348	Other Tangible Plant	13,115	-	-	13,115
<b>TOTAL WATER PLANT</b>		<b>\$ 24,894,965</b>	<b>\$ 504,971</b>	<b>\$ (150,782)</b>	<b>\$ 25,550,718</b>

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.  
Additions are netted against all Commission Order Adjustments.

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
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SYSTEM NAME / COUNTY : Seminole County

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises	147,054	147,054				
303	Land and Land Rights	97,766		97,766			
304	Structures and Improvements	3,450,818		230,406	2,666,897		553,514
305	Collecting and Impounding Reservoirs	-		-			
306	Lake, River and Other Intakes	-		-			
307	Wells and Springs	831,153		831,153			
308	Infiltration Galleries and Tunnels	138,232		138,232			
309	Supply Mains	9,342		9,342			
310	Power Generation Equipment	3,297		3,297			
311	Pumping Equipment	3,392,874		3,392,874			
320	Water Treatment Equipment	667,035			667,035		
330	Distribution Reservoirs and Standpipes	1,064,215				1,064,215	
331	Transmission and Distribution Mains	8,252,982				8,252,982	
333	Services	1,861,565				1,861,565	
334	Meters and Meter Installations	2,114,233				2,114,233	
335	Hydrants	778,668				778,668	
336	Backflow Prevention Devices	10,051				10,051	
339	Other Plant Miscellaneous Equipment	7,625	-	-	-	7,625	
340	Office Furniture and Equipment	1,662,191					1,662,191
341	Transportation Equipment	539,027					539,027
342	Stores Equipment	-					-
343	Tools, Shop and Garage Equipment	361,555					361,555
344	Laboratory Equipment	27,931					27,931
345	Power Operated Equipment	7,486					7,486
346	Communication Equipment	90,241					90,241
347	Miscellaneous Equipment	22,265					22,265
348	Other Tangible Plant	13,115					13,115
<b>TOTAL WATER PLANT</b>		<u>\$ 25,550,718</u>	<u>\$ 147,054</u>	<u>\$ 4,703,069</u>	<u>\$ 3,333,933</u>	<u>\$ 14,089,339</u>	<u>\$ 3,277,325</u>

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UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-14
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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			
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
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	18		5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	5		20.00%
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.

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
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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	\$ -	\$ -	\$ -	\$ -
302	Franchises	39,719	3,678	(2)	3,676
304	Structures and Improvements	1,063,640	102,578	(19,029)	83,549
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	643,869	27,698	-	27,698
308	Infiltration Galleries and Tunnels	21,028	3,456	(0)	3,456
309	Supply Mains	660	267	-	267
310	Power Generation Equipment	729	161	0	161
311	Pumping Equipment	2,075,552	168,957	(15,706)	153,250
320	Water Treatment Equipment	134,617	30,253	4,963	35,217
330	Distribution Reservoirs and Standpipes	813,272	28,636	(283)	28,353
331	Transmission and Distribution Mains	4,755,034	188,971	(98,915)	90,056
333	Services	827,675	45,732	(561)	45,171
334	Meters and Meter Installations	1,529,753	45,439	(2,200)	43,239
335	Hydrants	450,269	17,253	(4,890)	12,363
336	Backflow Prevention Devices	201	213	(0)	213
339	Other Plant Miscellaneous Equipment	2,552	348	-	348
340	Office Furniture and Equipment	1,202,943	171,344	(3,039)	168,306
341	Transportation Equipment	448,083	36,978	(51,828)	(14,850)
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	265,985	22,721	(520)	22,200
344	Laboratory Equipment	13,392	434	570	1,004
345	Power Operated Equipment	115	-	-	-
346	Communication Equipment	67,230	8,778	2,260	11,038
347	Miscellaneous Equipment	18,581	1,429	-	1,429
348	Other Tangible Plant	313	62	-	62
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 14,375,214</b>	<b>\$ 905,385</b>	<b>\$ (189,181)</b>	<b>\$ 716,204</b>

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

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

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-14
-----------------------------

SYSTEM NAME / COUNTY : Seminole County

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-	43,395
304	Structures and Improvements	709	-	-	709	1,146,480
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	671,567
308	Infiltration Galleries and Tunnels	-	-	-	-	24,484
309	Supply Mains	-	-	-	-	927
310	Power Generation Equipment	-	-	-	-	890
311	Pumping Equipment	2,834	-	-	2,834	2,225,968
320	Water Treatment Equipment	6,241	-	-	6,241	163,594
330	Distribution Reservoirs and Standpipes	-	-	-	-	841,626
331	Transmission and Distribution Mains	3,450	-	-	3,450	4,841,640
333	Services	3,756	-	-	3,756	869,091
334	Meters and Meter Installations	-	-	-	-	1,572,991
335	Hydrants	-	-	-	-	462,632
336	Backflow Prevention Devices	-	-	-	-	414
339	Other Plant Miscellaneous Equipment	-	-	-	-	2,899
340	Office Furniture and Equipment	-	-	-	-	1,371,249
341	Transportation Equipment	-	-	-	-	433,233
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	252	-	-	252	287,933
344	Laboratory Equipment	570	-	-	570	13,826
345	Power Operated Equipment	-	-	-	-	115
346	Communication Equipment	2,035	-	-	2,035	76,232
347	Miscellaneous Equipment	-	-	-	-	20,010
348	Other Tangible Plant	-	-	-	-	375
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 19,847	\$ -	\$ -	\$ 19,847	\$ 15,071,571

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
---

SYSTEM NAME / COUNTY : Seminole County

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>11,334,914</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>13,724</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>-</u>
<b>Total Credits</b>		<b>\$ <u>13,724</u></b>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
<b>Total Contributions In Aid of Construction</b>		<b>\$ <u>11,348,637</u></b>

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:

COA (1,841,746)

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UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
---

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>TAP FEE</b>		\$ _____	\$ <u>13,724</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ <u><u>13,724</u></u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ <u>8,073,504</u>
Debits during the year:	
Accruals charged to Account 272	\$ <u>283,868</u>
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ <u>283,868</u>
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ _____
Balance end of year	\$ <u><u>8,357,371</u></u>

UTILITY NAME: SANLANDO UTILITIES CORPORATION

**YEAR OF REPORT**  
**31-Dec-14**

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)
Total Credits		\$ <u>          0</u>

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-14
------------------------------------

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	11,827	11,827	3,134,340
461.2	Sales to Commercial Customers			589,256
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
461.6	Other Revenues			276,173
Total Metered Sales		11,827	11,827	\$ 3,999,769
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			11,999
Total Fire Protection Revenue				\$ 11,999
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		11,827	11,827	\$ 4,011,768
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ -
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			2,255
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			24,627
Total Other Water Revenues				\$ 26,882
Total Water Operating Revenues				\$ 4,038,649

\* 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-14</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	\$ 610,195	\$ 58,239	\$ 58,239
603	Salaries and Wages - Officers, Directors and Majority Stockholders	46,957	-	-
604	Employee Pensions and Benefits	224,995	19,940	19,940
610	Purchased Water	(1,336)	(1,336)	
615	Purchased Power	374,198	-	
616	Fuel for Power Purchased	-	-	
618	Chemicals	177,562	29,594	29,594
620	Materials and Supplies	93,020	11,628	11,628
631	Contractual Services-Engineering	1,331	-	-
632	Contractual Services - Accounting	60,360	-	-
633	Contractual Services - Legal	1,374	-	-
634	Contractual Services - Mgt. Fees	-	-	-
635	Contractual Services - Testing	-	-	-
636	Contractual Services - Other	60,503	7,563	7,563
641	Rental of Building/Real Property	869	-	-
642	Rental of Equipment	633	106	106
650	Transportation Expenses	68,271	8,534	8,534
656	Insurance - Vehicle	-	-	-
657	Insurance - General Liability	101,169	-	-
658	Insurance - Workman's Comp.	-	-	-
659	Insurance - Other	18,249	2,281	2,281
660	Advertising Expense	-		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	38,924		
667	Regulatory Commission Exp.-Other	19,681	-	-
668	Water Resource Conservation Exp.	-	-	
670	Bad Debt Expense	6,772		
675	Miscellaneous Expenses	194,869	24,359	24,359
Total Water Utility Expenses		\$ <u>2,098,597</u>	\$ <u>160,906</u>	\$ <u>162,242</u>

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

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
---

SYSTEM NAME / COUNTY :

Seminole County

**WATER EXPENSE ACCOUNT MATRIX**

<b>.3 WATER TREATMENT EXPENSES - OPERATIONS (f)</b>	<b>.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)</b>	<b>.5 TRANSMISSION &amp; DISTRIBUTION EXPENSES - OPERATIONS (h)</b>	<b>.6 TRANSMISSION &amp; DISTRIBUTION EXPENSES - MAINTENANCE (i)</b>	<b>.7 CUSTOMER ACCOUNTS EXPENSE (j)</b>	<b>.8 ADMIN. &amp; GENERAL EXPENSES (k)</b>
\$ 58,239	\$ 58,239	\$ 58,239	\$ 58,239	\$ 66,040	\$ 194,720
-	-	-	-	-	46,957
19,940	19,940	19,940	19,940	22,611	82,745
374,198		-		-	-
-		-		-	-
29,594	29,594	29,594	29,594		
11,628	11,628	11,628	11,628	11,628	11,628
-	-	1,331	-	-	-
-	-	-	-	-	60,360
-	-	-	-	-	1,374
-	-	-	-	-	-
-	-	-	-	-	-
7,563	7,563	7,563	7,563	7,563	7,563
-	-	-	-	-	869
106	106	106	106	-	-
8,534	8,534	8,534	8,534	8,534	8,534
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,281	2,281	2,281	2,281	2,281	2,281
					-
					38,924
					19,681
				6,772	
24,359	24,359	24,359	24,359	24,359	24,359
\$ 536,440	\$ 162,242	\$ 163,573	\$ 162,242	\$ 149,787	\$ 499,995

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-14
------------------------------------

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	0.000	154.506	0.614	153.892	156.067
February	0.000	129.951	0.351	129.599	130.349
March	0.000	163.822	0.636	163.186	149.502
April	0.001	181.589	0.404	181.186	213.739
May	0.014	207.566	0.602	206.978	214.945
June	0.018	190.858	0.302	190.574	201.547
July	0.000	180.076	0.634	179.443	188.997
August	0.103	233.588	0.262	233.429	213.739
September	0.003	187.225	0.183	187.045	177.286
October	0.000	206.222	0.336	205.886	143.845
November	0.001	195.631	0.489	195.143	230.526
December	0.000	169.025	0.543	168.482	169.470
Total for Year	<u>0.140</u>	<u>2,200.058</u>	<u>5.354</u>	<u>2,194.844</u>	<u>2,190.013</u>

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:  
 \_\_\_\_\_  
 Seminole County - Lake Brantley and Meredith Manor water system.  
 \_\_\_\_\_  
 \_\_\_\_\_

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	Ground Water
CONTINUED ON NEXT PAGE			

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

**YEAR OF REPORT**  
31-Dec-14

SYSTEM NAME / COUNTY :

SANLANDO/SEMINOLE

Based on 16 hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Knollwood Well #3	350 gpm	336,000	Ground Water
Knollwood Well #4	1,000 gpm	960,000	Ground Water
Wekiva Well #5	1,250 gpm	1,200,000	Ground Water
Wekiva Well #6	1,250 gpm	1,200,000	Ground Water
Wekiva Well #7	1,500 gpm	1,440,000	Ground Water
Wekiva Well #8	3,500 gpm	3,360,000	Ground Water
Wekiva Well #9	2,000 gpm	1,920,000	Ground Water

UTILITY NAME: SANLANDO UTILITIES CORPORATION

**YEAR OF REPORT**  
**31-Dec-14**

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-14**

SYSTEM NAME / COUNTY SANLANDO/SEMINOLE  
KNOLLWOOD

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

**Permitted Capacity of Plant (GPD):** 0.576 mgd

**Location of measurement of capacity**  
**(i.e. Wellhead, Storage Tank):** Hydropneumatic Tank

**Type of treatment (reverse osmosis,**  
**(sedimentation, chemical, aerated, etc.):** Aeration, Chlorination

**LIME TREATMENT**

Unit rating (i.e., GPM, pounds  
per gallon): N/A                      Manufacturer: N/A

**FILTRATION**

Type and size of area:  
Pressure (in square feet): N/A                      Manufacturer: N/A  
Gravity (in GPM/square feet): N/A                      Manufacturer: N/A

W-12

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME: SANLANDO UTILITIES CORPORATION

**YEAR OF REPORT**  
**31-Dec-14**

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

<b>YEAR OF REPORT</b> 31-Dec-14
------------------------------------

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	6,185	6,185
Residential 1"	Displacement	2.5	3,352	8,380
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	242	605
1 1/2"	Displacement or Turbine	5.0	131	655
2"	Displacement, Compound or Turbine	8.0	132	1,056
3"	Displacement	15.0	12	180
3"	Compound	16.0	6	96
3"	Turbine	17.5	2	35
4"	Displacement or Compound	25.0	6	150
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	3	270
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				<u>18,155</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 by average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:

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

<p>ERC Calculation:</p>   <p>2,190.013/365/350=17,143 ERC's</p>
--

UTILITY NAME: SANLANDO UTILITIES CORPORATION

**YEAR OF REPORT**  
**31-Dec-14**

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? 2011

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 # 160

- 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

<b>YEAR OF REPORT</b> 31-Dec-14
------------------------------------

**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>
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<u></u>	<u></u>	<u></u>

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
---

SYSTEM NAME / COUNTY : Seminole County

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 34,078,406
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	<u>17,724,895</u>
110	Accumulated Amortization	F-8	<u>-</u>
271	Contributions In Aid of Construction	S-7	<u>11,598,195</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>4,755,316</u>
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ <u>10,561,956</u>
Subtotal			\$ <u>15,317,272</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>245,238</u>
	Other (Specify):		<u>-</u>
WASTEWATER RATE BASE			\$ <u>15,562,510</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>581,614</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u><u>3.74%</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.

UTILITY NAME: SANLANDO UTILITIES CORPORATION

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SYSTEM NAME / COUNTY : Seminole County

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9B	\$ 3,900,508
530	Less: Guaranteed Revenue (and AFPI)	S-9A	
	Net Operating Revenues		\$ 3,900,508
401	Operating Expenses	S-10A	\$ 1,961,904
403	Depreciation Expense	S-6A	1,065,895
	Less: Amortization of CIAC	S-8A	(235,833)
	Net Depreciation Expense		\$ 830,062
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		-
408.11	Property Taxes		189,906
408.12	Payroll Taxes		50,475
408.13	Other Taxes and Licenses		158,082
408	Total Taxes Other Than Income		\$ 398,463
409.1	Income Taxes		7,078
410.1	Deferred Federal Income Taxes		105,400
410.11	Deferred State Income Taxes		15,986
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		\$ 3,318,894
	Utility Operating Income		\$ 581,614
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		4,239
420	Allowance for Funds Used During Construction		28,204
	Total Utility Operating Income		\$ 614,057



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**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	3,182	-	-	3,182
353	Land and Land Rights	203,894	-	-	203,894
354	Structures and Improvements	8,001,913	102,474	(33,212.00)	8,137,599
355	Power Generation Equipment	2,706	282	-	2,988
360	Collection Sewers - Force	317,845	24,880	(3,021.59)	345,747
361	Collection Sewers - Gravity	7,821,530	1,023,265	(876.17)	8,845,671
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	217,726	322	-	218,048
364	Flow Measuring Devices	3,446	202	-	3,647
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	57,600	34	-	57,634
367	Reuse Meters and Meter Installations	23,200	575	-	23,775
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	264,169	65,659	(16,713.01)	346,542
374	Reuse Distribution Reservoirs	15,630	-	-	15,630
375	Reuse Transmission and Distribution System	11,168,022	484	-	11,168,506
380	Treatment and Disposal Equipment	2,093,359	12,675	(8,813.00)	2,114,847
381	Plant Sewers	10,581	770	-	11,351
382	Outfall Sewer Lines	644,005	2,468	(1,234.03)	647,708
389	Other Plant Miscellaneous Equipment	52,372	645	-	53,017
390	Office Furniture and Equipment	1,075,312	92,919	-	1,168,231
391	Transportation Equipment	449,687	(24,272)	-	425,416
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	97,115	1,918	-	99,033
394	Laboratory Equipment	1,618	-	-	1,618
395	Power Operated Equipment	1,253	81	-	1,333
396	Communication Equipment	85,225	-	-	85,225
397	Miscellaneous Equipment	87,458	443	-	87,901
398	Other Tangible Plant	9,864	-	-	9,864
Total Wastewater Plant		\$ <u>32,708,711</u>	\$ <u>1,305,825</u>	\$ <u>(63,869.80)</u>	\$ <u>34,078,406</u>

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.  
 Additions are netted against all Commission Order Adjustments.

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WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352	Franchises	3,182						
353	Land and Land Rights		203,894	-	-	-	-	-
354	Structures and Improvements		80,898	3,288,701	4,767,145	-	121	734
355	Power Generation Equipment		2,988	-	-	-	-	-
360	Collection Sewers - Force		345,747					
361	Collection Sewers - Gravity		8,845,671					
362	Special Collecting Structures		-					
363	Services to Customers		218,048					
364	Flow Measuring Devices		3,647					
365	Flow Measuring Installations		-					
366	Reuse Services		57,634				-	
367	Reuse Meters and Meter Installations		23,775				-	
370	Receiving Wells			-				
371	Pumping Equipment			346,542		-	-	
374	Reuse Distribution Reservoirs			15,630		-		
375	Reuse Transmission and Distribution System			11,168,506			-	
380	Treatment and Disposal Equipment				2,114,847	-		
381	Plant Sewers				-	11,351		
382	Outfall Sewer Lines				647,708			
389	Other Plant Miscellaneous Equipment	-	2,396	22,880	21,378	6,364	-	
390	Office Furniture and Equipment							1,168,231
391	Transportation Equipment							425,416
392	Stores Equipment							-
393	Tools, Shop and Garage Equipment							99,033
394	Laboratory Equipment							1,618
395	Power Operated Equipment							1,333
396	Communication Equipment							85,225
397	Miscellaneous Equipment							87,901
398	Other Tangible Plant							9,864
Total Wastewater Plant		\$ 3,182	\$ 9,784,699	\$ 14,842,257	\$ 7,551,077	\$ 17,715	\$ 121	\$ 1,879,355

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

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**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization			
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
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%
391	Transportation Equipment	5		20.00%
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.

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**ANALYSIS OF ENTRIES IN WASTEWATER 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	\$ -	\$ -	\$ -	\$ -
302	Franchises	1,355	80	-	80
354	Structures and Improvements	6,495,347	282,227	(29,708)	252,518
355	Power Generation Equipment	642	144	18	162
360	Collection Sewers - Force	54,125	10,367	5,147	15,514
361	Collection Sewers - Gravity	5,429,199	182,263	(322)	181,942
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	12,261	5,732	-	5,732
364	Flow Measuring Devices	2,724	693	-	693
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	9,319	1,440	(0)	1,440
367	Reuse Meters and Meter Installations	2,189	1,170	1,453	2,623
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	(23,392)	16,917	6,405	23,322
375	Reuse Transmission and Distribution System	1,831,123	260,654	-	260,654
380	Treatment and Disposal Equipment	912,747	117,303	(698)	116,605
381	Plant Sewers	(12,440)	302	(0)	302
382	Outfall Sewer Lines	658,317	21,501	(1,234)	20,267
389	Other Plant Miscellaneous Equipment	15,028	2,467	-	2,467
390	Office Furniture and Equipment	832,286	126,090	(1,818)	124,272
391	Transportation Equipment	353,640	29,184	(40,904)	(11,720)
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	81,670	1,146	0	1,146
394	Laboratory Equipment	(357)	108	(0)	108
395	Power Operated Equipment	628	111	-	111
396	Communication Equipment	84,558	148	-	148
397	Miscellaneous Equipment	24,624	5,849	0	5,849
398	Other Tangible Plant	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 16,765,593	\$ 1,065,895	\$ (61,661)	\$ 1,004,234

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

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

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**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-	1,435
354	Structures and Improvements	3,522	-	-	3,522	6,744,344
355	Power Generation Equipment	-	-	-	-	804
360	Collection Sewers - Force	8,168	-	-	8,168	61,471
361	Collection Sewers - Gravity	555	-	-	555	5,610,586
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	17,993
364	Flow Measuring Devices	-	-	-	-	3,416
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	10,760
367	Reuse Meters and Meter Installations	1,453	-	-	1,453	3,358
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	23,118	-	-	23,118	(23,188)
375	Reuse Transmission and Distribution System	-	-	-	-	2,091,776
380	Treatment and Disposal Equipment	8,115	-	-	8,115	1,021,237
381	Plant Sewers	-	-	-	-	(12,138)
382	Outfall Sewer Lines	-	-	-	-	678,584
389	Other Plant Miscellaneous Equipment	-	-	-	-	17,494
390	Office Furniture and Equipment	-	-	-	-	956,558
391	Transportation Equipment	-	-	-	-	341,920
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	82,816
394	Laboratory Equipment	-	-	-	-	(250)
395	Power Operated Equipment	-	-	-	-	739
396	Communication Equipment	-	-	-	-	84,706
397	Miscellaneous Equipment	-	-	-	-	30,473
398	Other Tangible Plant	-	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 44,931	\$ -	\$ -	\$ 44,931	\$ 17,724,895

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

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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>11,591,934</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8A	\$ <u>6,260</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8B	<u>-</u>
Total Credits		\$ <u>6,260</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>11,598,195</u>

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

COA (-999,706)

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**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)
_____	_____	_____	\$ 6,260
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ <u>6,260</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 10,326,123
Debits during the year:	
Accruals charged to Account 272	\$ 235,833
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ 235,833
Credits during the year (specify) :	
_____	\$ -
_____	_____
Total credits	\$ -
Balance end of year	\$ <u>10,561,956</u>





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**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>				
Flat Rate Revenues:				
521.1	Residential Revenues	9,332	9,332	\$ 241,994
521.2	Commercial Revenues			29,914
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			143,519
521.6	Other Revenues			-
521	Total Flat Rate Revenues	9,332	9,332	\$ 415,427
Measured Revenues:				
522.1	Residential Revenues			2,535,456
522.2	Commercial Revenues			371,662
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			542,731
522	Total Measured Revenues			\$ 3,449,849
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		9,332	9,332	\$ 3,865,276
<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)			19,436
Total Other Wastewater Revenues				\$ 19,436

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

521.1 includes accruals

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**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____ -
540.2	Commercial Reuse Revenues	_____	_____	_____ -
540.3	Industrial Reuse Revenues	_____	_____	_____ -
540.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
540.5	Other Revenues	_____	_____	_____ -
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____ -
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____ 15,796
541.2	Commercial Reuse Revenues	_____	_____	_____ -
541.3	Industrial Reuse Revenues	_____	_____	_____ -
541.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
541	Total Measured Reuse Revenues	-	_____	\$ _____ 15,796
544	Reuse Revenues From Other Systems	_____	_____	_____ -
Total Reclaimed Water Sales				\$ _____ 15,796
Total Wastewater Operating Revenues				\$ _____ 3,900,508

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

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**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 481,583	\$ 45,964	\$ 45,964	\$ 45,964	\$ 45,964	\$ 45,964	\$ 45,964
703	Salaries and Wages - Officers, Directors and Majority Stockholders	37,060	-	-	-	-	-	-
704	Employee Pensions and Benefits	177,573	15,737	15,737	15,737	15,737	15,737	15,737
710	Purchased Sewage Treatment	-	-	-	-	-	-	-
711	Sludge Removal Expense	116,370	-	-	-	-	116,370	-
715	Purchased Power	465,264	155,088	-	155,088	-	155,088	-
716	Fuel for Power Purchased	-	-	-	-	-	-	-
718	Chemicals	140,137	23,356	23,356	23,356	23,356	23,356	23,356
720	Materials and Supplies	90,799	11,350	11,350	11,350	11,350	11,350	11,350
731	Contractual Services-Engineering	1,050	-	-	-	-	-	-
732	Contractual Services - Accounting	47,638	-	-	-	-	-	-
733	Contractual Services - Legal	1,085	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-	-
736	Contractual Services - Other	47,751	5,969	5,969	5,969	5,969	5,969	5,969
741	Rental of Building/Real Property	686	-	-	-	-	-	-
742	Rental of Equipment	500	84	83	83	83	83	83
750	Transportation Expenses	53,881	6,735	6,735	6,735	6,735	6,735	6,735
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	79,845	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	14,403	1,800	1,800	1,800	1,800	1,800	1,800
760	Advertising Expense	-	-	-	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	30,720	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	15,532	-	-	-	-	-	-
770	Bad Debt Expense	5,344	-	-	-	-	-	-
775	Miscellaneous Expenses	154,682	19,335	19,335	19,335	19,335	19,335	19,335
Total Wastewater Utility Expenses		\$ 1,961,904	\$ 285,419	\$ 130,330	\$ 285,418	\$ 130,330	\$ 401,788	\$ 130,330

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WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	.7 CUSTOMER ACCOUNTS EXPENSE	.8 ADMIN. & GENERAL EXPENSES	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE
(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)
701	Salaries and Wages - Employees	\$ 52,121	\$ 153,679	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	37,060	-	-	-	-
704	Employee Pensions and Benefits	17,845	65,305	-	-	-	-
710	Purchased Sewage Treatment	-	-	-	-	-	-
711	Sludge Removal Expense	-	-	-	-	-	-
715	Purchased Power	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-
718	Chemicals	-	-	-	-	-	-
720	Materials and Supplies	11,350	11,350	-	-	-	-
731	Contractual Services-Engineering	-	1,050	-	-	-	-
732	Contractual Services - Accounting	-	47,638	-	-	-	-
733	Contractual Services - Legal	-	1,085	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-
736	Contractual Services - Other	5,969	5,969	-	-	-	-
741	Rental of Building/Real Property	-	686	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-
750	Transportation Expenses	6,735	6,735	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	1,800	1,800	-	-	-	-
760	Advertising Expense	-	-	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	30,720	-	-	-	-
767	Regulatory Commission Exp.-Other	-	15,532	-	-	-	-
770	Bad Debt Expense	5,344	-	-	-	-	-
775	Miscellaneous Expenses	19,335	19,335	-	-	-	-
Total Wastewater Utility Expenses		\$ 120,499	\$ 397,944	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-14</b>
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SYSTEM NAME / COUNTY :

SANLANDO/SEMINOLE

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
Residential 5/8"		1.0	5,825	5,825
Residential 1"	Displacement	2.5	2,173	5,433
5/8"	Displacement	1.0	107	107
3/4"	Displacement	1.5		0
1"	Displacement	2.5	67	168
1 1/2"	Displacement or Turbine	5.0	93	465
2"	Displacement, Compound or Turbine	8.0	101	808
3"	Displacement	15.0	12	180
3"	Compound	16.0	5	80
3"	Turbine	17.5	1	18
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				13,413

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

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:

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

For wastewater only utilities:

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

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

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

<p>ERC Calculation:</p>  <p>705.764/365/280=6,906 ERC's</p>
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UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-13</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>1.934 mgd</u>		
Total Gallons of Wastewater Treated	<u>705.764 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-13

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\* 0-25

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 Golf Course 92.671 mg; City of Altamonte Springs 19.489 mg; Lake Brantley Nursery 47.485 mg; Wekiva H.O.A. 6.708 mg; Sable H.O.A. 4.438 mg; Bella Vista Subdivision 22.876 mg. City of Apopka 335.971 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

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 # FL0036251

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

Explanatory note for 2014 Florida Annual Reports:

This company has reported "Year End Number of Customers" using yearend active ERC calculations. An ERC is a ratio assigned to a customer or class of customers based on meter size, with one ERC being the standard connection for a single family residence.

Please note: These ERC counts are input in place of customer count because these counts are the basis for all allocation methods.

\*Below are Active ERC counts by sub:

County	SUB	W	WW
Seminole	Sanlando	11,827	9,332