

CLASS "A" OR "B"

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

ANNUAL REPORT

OF

WS397-13-AR

SANLANDO UTILITIES CORPORATION

Exact Legal Name of Respondent

247W 189S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
14 APR 30 AM 5:41
DIVISION OF
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED

31-Dec-13

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 Accounting and Finance
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850**

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	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

YES	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

YES	NO
<input checked="" type="checkbox"/>	<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	NO
<input checked="" type="checkbox"/>	<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.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

1.	2.	3.	4.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

 (Signature of Chief Executive Officer of the utility) *

Jan Landry

 (Signature of Treasurer, 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-13

SANLANDO UTILITIES CORPORATION

County: **Seminole County**

(Exact Name of Utility)

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

2335 SANDERS ROAD
NORTHBROOK IL 60062

Telephone: 847-498-6440

E Mail Address: NONE

WEB Site: NONE

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

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

JOHN BONAGURA
2335 SANDERS ROAD
NORTHBROOK IL 60062

Telephone: 847-498-6440

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

2335 SANDERS ROAD
NORTHBROOK IL 60062

Telephone: 847-498-6440

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

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.		

COMPANY PROFILE

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

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

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-13

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/2013

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).

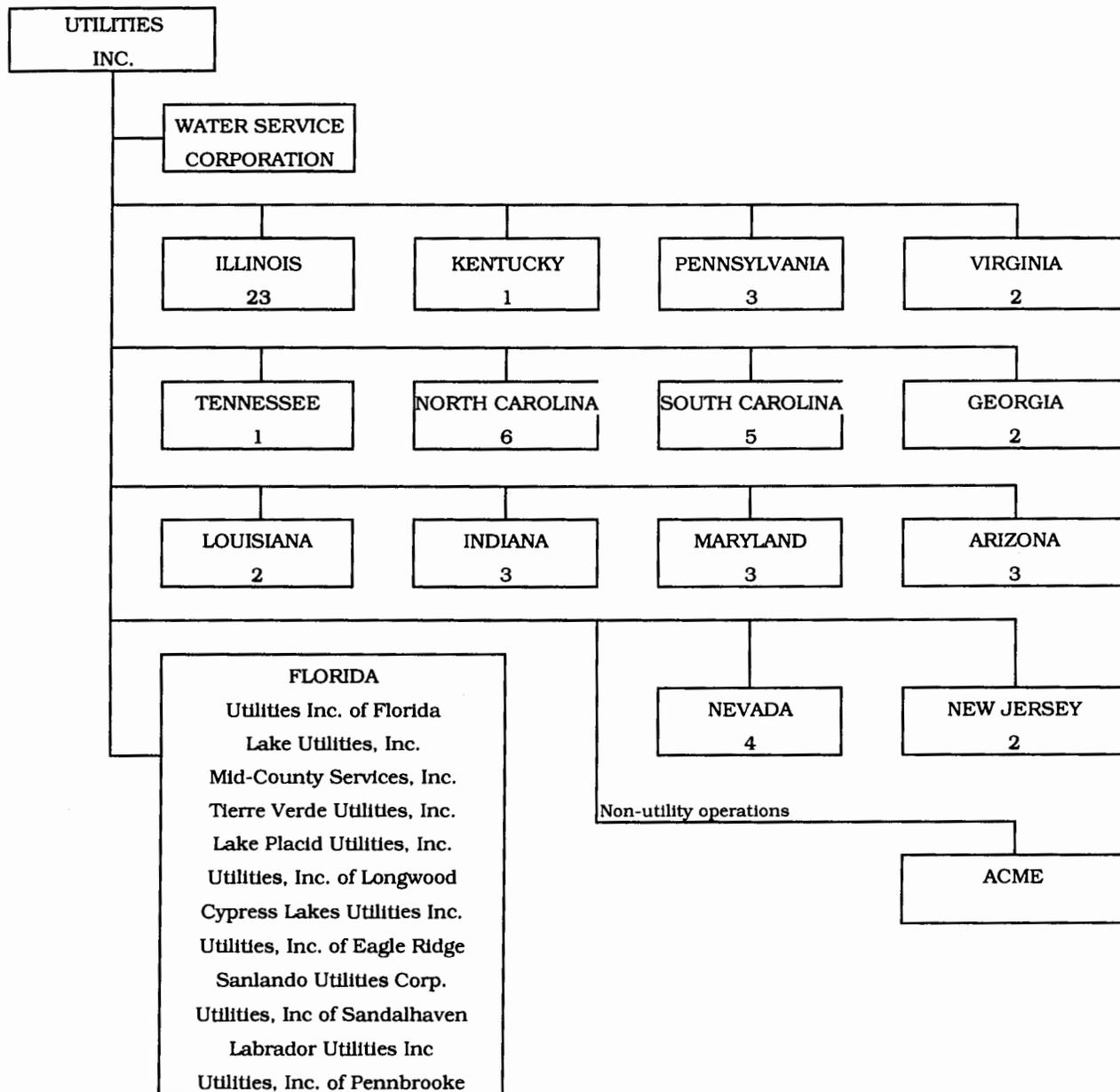
UTILITIES, INC. -- PARENT COMPANY

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

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

YEAR OF REPORT 31-Dec-13

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"> -purchase, sale or transfer of equipment -purchase, sale or transfer of land and structures -purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans | <p>3. The columnar instructions follow:</p> <ul style="list-style-type: none"> (a) Enter name of related party or company. (b) Describe briefly the type of assets purchased, sold or transferred. (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S". (d) Enter the net book value for each item reported. (e) Enter the net profit or loss for each item reported. (column (c) - column (d)) (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value. |
|--|--|

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
		\$ _____	\$ _____	\$ _____	\$ _____
NO ASSETS WERE SOLD, PURCHASED OR TRANSFERRED WITH A RELATED PARTY DURING THE FISCAL YEAR END 31-Dec-13		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____

**FINANCIAL
SECTION**

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 52,396,989	\$ 57,915,053
108-110	Less: Accumulated Depreciation and Amortization	F-8	29,673,374	31,140,806
Net Plant			\$ 22,723,614	\$ 26,774,248
114-115	Utility Plant Acquisition adjustment (Net)	F-7	-	-
116 *	Other Utility Plant Adjustments		2,238	2,238
Total Net Utility Plant			\$ 22,725,852	\$ 26,776,486
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	-	-
122	Less: Accumulated Depreciation and Amortization		-	-
Net Nonutility Property			\$	\$
123	Investment In Associated Companies	F-10	-	-
124	Utility Investments	F-10	-	-
125	Other Investments	F-10	-	-
126-127	Special Funds	F-10	-	-
Total Other Property & Investments			\$ -	\$ -
CURRENT AND ACCRUED ASSETS				
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	853,706	948,458
145	Accounts Receivable from Associated Companies	F-12	3,417,579	1,779,216
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		60,687	53,045
161	Stores Expense		-	-
162	Prepayments		8,421	2,420
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			\$ 4,340,643	\$ 2,783,388

* Not Applicable for Class B Utilities

UTILITY NAME: SANLANDO UTILITIES CORPORATION

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
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	432,967	254,116
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		-	(14,110)
Total Deferred Debits			\$ 432,967	\$ 240,006
TOTAL ASSETS AND OTHER DEBITS			\$ <u>27,499,462</u>	\$ <u>29,799,879</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)
EQUITY CAPITAL				
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	6,722,392	6,800,593
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
Total Equity Capital			\$ 22,374,161	\$ 22,452,363
LONG TERM DEBT				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	7,100,823	7,617,551
224	Other Long Term Debt	F-17	-	-
Total Long Term Debt			\$ 7,100,823	\$ 7,617,551
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		141,409	137,483
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		89,642	41,478
236	Accrued Taxes		441,249	427,055
237	Accrued Interest	F-19	12,752	6,537
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	-	-
Total Current & Accrued Liabilities			\$ (6,181,072)	\$ (6,253,571)

* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ -	\$ -
252	Advances For Construction	F-20	-	-
253	Other Deferred Credits	F-21	-	-
255	Accumulated Deferred Investment Tax Credits		-	-
Total Deferred Credits			\$ -	\$ -
OPERATING RESERVES				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
263	Pensions and Benefits Reserve		-	-
265	Miscellaneous Operating Reserves		-	-
Total Operating Reserves			\$ -	\$ -
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 24,116,433	\$ 22,926,848
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	21,055,212	18,399,627
Total Net C.I.A.C.			\$ 3,061,221	\$ 4,527,221
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 1,055,112	\$ 1,560,250
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		89,217	(103,936)
Total Accumulated Deferred Income Tax			\$ 1,144,329	\$ 1,456,314
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 27,499,462	\$ 29,799,879

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 8,041,937	\$ 7,964,474
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 8,041,937	\$ 7,964,474
401	Operating Expenses	F-3(b)	\$ 4,197,856	\$ 4,063,884
403	Depreciation Expense:	F-3(b)	\$ 1,794,926	\$ 1,636,063
	Less: Amortization of CIAC	F-22	(700,632)	(185,865)
Net Depreciation Expense			\$ 1,094,294	\$ 1,450,198
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	875,092	862,944
409	Current Income Taxes	W/S-3	217,859	54,538
410.10	Deferred Federal Income Taxes	W/S-3	198,604	321,478
410.11	Deferred State Income Taxes	W/S-3	34,023	4,890
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			\$ 6,617,728	\$ 6,757,932
Net Utility Operating Income			\$ 1,424,208	\$ 1,206,542
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		11,142	6,417
420	Allowance for Funds Used During Construction		26,632	231,712
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 1,461,983	\$ 1,444,671

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 4,076,016	\$ 3,888,457	\$ -
\$ 4,076,016	\$ 3,888,457	\$ -
\$ 2,054,858	\$ 2,009,026	\$ -
906,827	729,236	-
4,542	(190,407)	-
\$ 911,370	\$ 538,829	\$ -
-	-	-
-	-	-
478,042	384,902	-
54,538	-	-
321,488	(10)	-
4,841	49	-
-	-	-
-	-	-
-	-	-
\$ 3,825,137	\$ 2,932,794	\$ -
\$ 250,879	\$ 955,663	\$ -
-	-	-
-	-	-
3,876	2,541	-
26,051	205,661	-
\$ 280,805	\$ 1,163,865	\$ -

* 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)]			\$ 1,461,983	\$ 1,444,671
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ -	\$ -
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-	-
419	Interest and Dividend Income		-	-
421	Nonutility Income		-	(12,348)
426	Miscellaneous Nonutility Expenses		-	(101,773)
Total Other Income and Deductions			\$ -	\$ (114,121)
TAXES APPLICABLE TO OTHER INCOME				
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
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 671,466	\$ 735,587
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 671,466	\$ 735,587
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		249	-
Total Extraordinary Items			\$ 249	\$ -
NET INCOME			\$ 790,268	\$ 594,928

Explain Extraordinary Income:

NONE

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	\$ 24,894,965	\$ 32,708,711
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	14,375,214	16,765,592
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	11,334,914	11,591,934
252	Advances for Construction	F-20	-	-
Subtotal			\$ (815,163)	\$ 4,351,184
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	8,073,504	10,326,123
Subtotal			\$ 7,258,341	\$ 14,677,307
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		256,857	251,128
	Other (Specify): _____ _____ _____			
RATE BASE			\$ 7,515,198	\$ 14,928,435
NET UTILITY OPERATING INCOME			\$ 250,879	\$ 955,663
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			3.34%	6.40%

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.
- (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	\$ 10,337,592	46.24%	10.60%	4.90%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	10,505,492	46.99%	6.62%	3.11%
Short Term Debt	15,340	0.07%	4.61%	0.00%
Customer Deposits	41,478	0.19%	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	1,456,314	6.51%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ 22,356,216	100.00%		8.02%

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.

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

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

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 177,123,218	\$			\$ (166,785,626)	\$ 10,337,592
Preferred Stock	-					-
Long Term Debt	180,000,000				(169,494,508)	10,505,492
Short Term Debt	262,837				(247,497)	15,340
Customer Deposits	41,478					41,478
Tax Credits - Zero Cost	-					-
Tax Credits - Weighted Cost	-					-
Deferred Inc. Taxes	1,456,314					1,456,314
Other (Explain) Short Term Debt	-				-	-
Total	\$ 358,883,848	\$			\$ (336,527,632)	\$ 22,356,216

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

NOT APPLICABLE

UTILITY NAME: SANLANDO UTILITIES CORPORATION

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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	\$ 24,894,965	\$ 32,708,711	\$	\$ 57,603,676
102	Utility Plant Leased to Other				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	227,367	84,011		311,378
106	Completed Construction Not Classified				
	Total Utility Plant	\$ 25,122,331	\$ 32,792,722	\$ -	\$ 57,915,053

UTILITY PLANT ACQUISITION ADJUSTMENTS
ACCOUNTS 114 AND 115

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

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

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 13,419,763	\$ 16,253,611	\$ -	\$ 29,673,374
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 906,827	\$ 729,236	\$ -	\$ 1,636,063
Account 108.2 (2)	-	-	-	-
Account 108.3 (2)	-	-	-	-
Other Accounts (specify):	68,470	(172,324)	-	(103,854)
Salvage	-	-	-	-
Other Credits (Specify):	-	-	-	-
Total Credits	\$ 975,297	\$ 556,912	\$ -	\$ 1,532,209
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>\$ 14,375,214</u>	<u>\$ 16,765,592</u>	<u>\$ -</u>	<u>\$ 31,140,806</u>
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ -	\$ -	\$ -	\$ -
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	-	-	-	-
Other Accounts (specify):	-	-	-	-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired	-	-	-	-
Other debits (specify):	-	-	-	-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
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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	\$ _____	_____	\$ 112,926
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ 112,926

NONUTILITY PROPERTY (ACCOUNT 121)

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

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$ _____	\$ _____	\$ _____	\$ -
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ -

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): Electric	\$ 250
_____	_____
_____	_____
Total Special Deposits	\$ 250
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ -
_____	_____
_____	_____
Total Other Special Deposits	\$ -

INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127

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

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

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

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

DESCRIPTION (a)	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	
Water	\$ 533,242
Wastewater	420,850
Other	_____
<hr/>	
Total Customer Accounts Receivable	\$ 954,093
OTHER ACCOUNTS RECEIVABLE (Account 142):	
_____	\$ _____
_____	_____
_____	_____
<hr/>	
Total Other Accounts Receivable	\$ -
NOTES RECEIVABLE (Account 144):	
_____	\$ _____
_____	_____
_____	_____
<hr/>	
Total Notes Receivable	\$ -
<hr/>	
Total Accounts and Notes Receivable	\$ 954,093
<hr/>	
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)	
Balance first of year	\$ (4,424)
Provision for uncollectibles for current year	\$ (1,211)
Collection of accounts previously written off	_____
Utility Accounts	_____
Others	_____
_____	_____
<hr/>	
Total Additions	\$ _____
<hr/>	
Deduct accounts written off during year:	
Utility Accounts	_____
Others	_____
_____	_____
<hr/>	
Total accounts written off	\$ -
<hr/>	
Balance end of year	\$ (5,635)
<hr/>	
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	\$ 948,458

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Water Service Corp.	\$ 1,779,216
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>1,779,216</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146**

Report each note receivable from associated companies separately.

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

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174**

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-13

**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>112,926</u>	\$ <u>192,551</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u>112,926</u>	\$ <u>192,551</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
<u>OTHER DEFERRED MAINTENANCE</u>	\$ <u>20,380</u>	\$ <u>61,564</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u>20,380</u>	\$ <u>61,564</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
<u>NONE</u>	\$ <u>-</u>	\$ <u>-</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u>-</u>	\$ <u>-</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>133,307</u>	\$ <u>254,116</u>

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-13

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
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
REFERRED STOCK		
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	\$ 6,722,391.86
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: <u>REVISION</u>	\$ (516,727)
	Total Credits:	\$ (516,727)
		\$ _____
	Total Debits:	\$ -
435	Balance Transferred from Income {income/(loss)}	\$ 594,928
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>6,800,593</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-13

ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223

Report each advance separately.

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

OTHER LONG-TERM DEBT
ACCOUNT 224

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

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-13

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

YEAR OF REPORT 31-Dec-13

**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	_____		729,689	729,689	-
Total Account 237.1	\$ <u> - </u>		\$ <u> 729,689 </u>	\$ <u> 729,689 </u>	\$ <u> - </u>
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits	\$ 12,752		\$ 2,566	\$ 12,112	\$ 6,537
MISC ITEMS	_____		3,331	_____	-
Total Account 237.2	\$ <u> 12,752 </u>		\$ <u> 5,897 </u>	\$ <u> 12,112 </u>	\$ <u> 6,537 </u>
Total Account 237 (1)	\$ <u> 12,752 </u>		\$ <u> 735,587 </u>	\$ <u> 741,801 </u>	\$ <u> 6,537 </u>
INTEREST EXPENSED:					
Total accrual Account 237			\$ 735,587		
_____			_____		
_____			_____		
_____			_____		
Net Interest Expensed to Account No. 427 (2)			\$ <u> 735,587 </u>		

(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

YEAR OF REPORT 31-Dec-13

**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

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>11,470,678</u>	\$ <u>12,589,024</u>	\$ <u>-</u>	\$ <u>24,059,702</u>
Add credits during year:	\$ <u>1,651,394</u>	\$ <u>473</u>	\$ <u>-</u>	\$ <u>1,651,867</u>
Less debit charged during the year	\$ <u>1,841,746</u>	\$ <u>999,706</u>	\$ <u>-</u>	\$ <u>2,841,452</u>
Total Contribution In Aid of Construction	\$ <u>11,334,914</u>	\$ <u>11,591,934</u>	\$ <u>-</u>	\$ <u>22,926,848</u>

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

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>9,919,793</u>	\$ <u>11,135,420</u>	\$ <u>-</u>	\$ <u>21,055,213</u>
Debits during the year:	\$ <u>(4,542)</u>	\$ <u>190,407</u>	\$ <u>-</u>	\$ <u>185,865</u>
Credits during the year	\$ <u>(1,841,747)</u>	\$ <u>(999,704)</u>	\$ <u>-</u>	\$ <u>(2,841,451)</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>8,073,504</u>	\$ <u>10,326,123</u>	\$ <u>-</u>	\$ <u>18,399,627</u>

UTILITY NAME: **SANLANDO UTILITIES CORPORATION**

YEAR OF REPORT
31-Dec-13

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)	\$ 594,928
Reconciling items for the year:		
Taxable income not reported on books:		
GOS adj		(6,417)
Deductions recorded on books not deducted for return:		
Additional Interest Under 263A		231,712
Excess Tax Depreciation over Book Depreciation		(1,528,442)
Fines		5,619
Meals		1,957
Int During Construction		(217,109)
Def. Maint. CY additions		0
Def. Maint. CY amortization		20,380
Def. Rate Case CY additions		(12,218)
Def. Rate Case CY amortization		112,926
Organization Exp-Amort		(5,097)
Bad Debts CY		1,211
Current FIT (725)		0
Deferred FIT (731)		321,478
Deferred SIT (732)		4,890
Income recorded on books not included in return:		
		372,262
Deduction on return not charged against book income:		
Federal tax net income		\$ (101,920)

Computation of tax :	
(101,920)	
34%	
(34,653)	

**WATER
OPERATION
SECTION**

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-13

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)	\$ 24,894,965
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	14,375,214
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	11,334,914
252	Advances for Construction	F-20	-
Subtotal			\$ (815,163)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 8,073,504
Subtotal			\$ 7,258,341
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		256,857
	Other (Specify):		
WATER RATE BASE			\$ 7,515,198
WATER OPERATING INCOME		W-3	\$ 250,879
RN (Water Operating Income / Water Rate Base)			<u>3.34%</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

YEAR OF REPORT
31-Dec-13

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	\$ 4,076,016
469	Less: Guaranteed Revenue and AFPI	W-9	-
	Net Operating Revenues		\$ 4,076,016
401	Operating Expenses	W-10(a)	\$ 2,054,858
403	Depreciation Expense	W-6(a)	906,827
	Less: Amortization of CIAC	W-8(a)	4,542
	Net Depreciation Expense		\$ 911,370
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		218,851
408.12	Payroll Taxes		76,560
408.13	Other Taxes and Licenses		182,631
408	Total Taxes Other Than Income		\$ 478,042
409.1	Income Taxes		54,538
410.1	Deferred Federal Income Taxes		321,488
410.11	Deferred State Income Taxes		4,841
411.1	Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Amortized		-
	Utility Operating Expenses		\$ 3,825,137
	Utility Operating Income		\$ 250,879
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		3,876
420	Allowance for Funds Used During Construction		26,051
	Total Utility Operating Income		\$ 280,805

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-13

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	147,064	(7)		147,057
303	Land and Land Rights	97,310	(55)		97,255
304	Structures and Improvements	3,189,913	244,910	709	3,434,115
305	Collecting and Impounding Reservoirs	-	-		-
306	Lake, River and Other Intakes	-	-		-
307	Wells and Springs	830,253	322		830,576
308	Infiltration Galleries and Tunnels	138,232	-		138,232
309	Supply Mains	8,623	719		9,342
310	Power Generation Equipment	4,115	(1,100)		3,015
311	Pumping Equipment	3,342,820	21,811	2,834	3,361,796
320	Water Treatment Equipment	661,983	9,143	6,241	664,885
330	Distribution Reservoirs and Standpipes	1,057,674	345		1,058,019
331	Transmission and Distribution Mains	8,005,647	27,658	3,450	8,029,855
333	Services	1,687,072	94,188	3,756	1,777,505
334	Meters and Meter Installations	1,828,212	114,185		1,942,397
335	Hydrants	766,332	201		766,533
336	Backflow Prevention Devices	675	-		675
339	Other Plant Miscellaneous Equipment	7,625	-		7,625
340	Office Furniture and Equipment	1,435,663	106,074		1,541,736
341	Transportation Equipment	532,290	37,491		569,780
342	Stores Equipment	-	-		-
343	Tools, Shop and Garage Equipment	255,046	105,256	252	360,050
344	Laboratory Equipment	16,209	12,172	570	27,810
345	Power Operated Equipment	1,278	(246)		1,033
346	Communication Equipment	94,054	(1,723)	2,035	90,297
347	Miscellaneous Equipment	58,884	(36,619)		22,265
348	Other Tangible Plant	13,124	(9)		13,115
TOTAL WATER PLANT		\$ 24,180,098	\$ 734,714	\$ 19,847	\$ 24,894,965

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

YEAR OF REPORT
31-Dec-13

SYSTEM NAME / COUNTY : Seminole County

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises	147,057	147,057	-	-	-	-
303	Land and Land Rights	97,255	-	97,255	-	-	-
304	Structures and Improvements	3,434,115	-	228,485	2,670,837	-	534,792
305	Collecting and Impounding Reservoirs	-	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-	-
307	Wells and Springs	830,576	-	830,576	-	-	-
308	Infiltration Galleries and Tunnels	138,232	-	138,232	-	-	-
309	Supply Mains	9,342	-	9,342	-	-	-
310	Power Generation Equipment	3,015	-	3,015	-	-	-
311	Pumping Equipment	3,361,796	-	3,361,796	-	-	-
320	Water Treatment Equipment	664,885	-	-	664,885	-	-
330	Distribution Reservoirs and Standpipes	1,058,019	-	-	-	1,058,019	-
331	Transmission and Distribution Mains	8,029,855	-	-	-	8,029,855	-
333	Services	1,777,505	-	-	-	1,777,505	-
334	Meters and Meter Installations	1,942,397	-	-	-	1,942,397	-
335	Hydrants	766,533	-	-	-	766,533	-
336	Backflow Prevention Devices	675	-	-	-	675	-
339	Other Plant Miscellaneous Equipment	7,625	-	-	-	7,625	-
340	Office Furniture and Equipment	1,541,736	-	-	-	-	1,541,736
341	Transportation Equipment	569,780	-	-	-	-	569,780
342	Stores Equipment	-	-	-	-	-	-
343	Tools, Shop and Garage Equipment	360,050	-	-	-	-	360,050
344	Laboratory Equipment	27,810	-	-	-	-	27,810
345	Power Operated Equipment	1,033	-	-	-	-	1,033
346	Communication Equipment	90,297	-	-	-	-	90,297
347	Miscellaneous Equipment	22,265	-	-	-	-	22,265
348	Other Tangible Plant	13,115	-	-	-	-	13,115
TOTAL WATER PLANT		\$ 24,894,965	\$ 147,057	\$ 4,668,700	\$ 3,335,722	\$ 13,582,607	\$ 3,160,878

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-13

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

YEAR OF REPORT 31-Dec-13

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	\$ 20	\$ (20)	\$ -	\$ (20)
302	Franchises	40,643	(920)	(5)	(924)
304	Structures and Improvements	864,919	107,404	92,026	199,430
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	615,142	28,727	-	28,727
308	Infiltration Galleries and Tunnels	17,573	3,456	0	3,456
309	Supply Mains	398	262	-	262
310	Power Generation Equipment	752	(23)	-	(23)
311	Pumping Equipment	1,894,341	189,993	(5,949)	184,044
320	Water Treatment Equipment	109,035	31,823	0	31,823
330	Distribution Reservoirs and Standpipes	786,972	20,164	6,137	26,301
331	Transmission and Distribution Mains	4,583,377	175,108	(0)	175,108
333	Services	794,108	43,157	(5,834)	37,323
334	Meters and Meter Installations	1,454,700	75,053	-	75,053
335	Hydrants	433,201	17,068	-	17,068
336	Backflow Prevention Devices	150	51	0	51
339	Other Plant Miscellaneous Equipment	1,774	778	-	778
340	Office Furniture and Equipment	1,051,632	135,516	15,795	151,312
341	Transportation Equipment	437,633	49,981	(39,531)	10,450
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	208,116	20,553	37,568	58,121
344	Laboratory Equipment	5,609	3,471	4,882	8,353
345	Power Operated Equipment	291	107	(283)	(176)
346	Communication Equipment	91,566	(1,316)	(20,985)	(22,301)
347	Miscellaneous Equipment	27,643	6,291	(15,353)	(9,062)
348	Other Tangible Plant	170	144	-	144
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 13,419,763	\$ 906,827	\$ 68,470	\$ 975,297

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

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-13

SYSTEM NAME / COUNTY : Seminole County

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

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)	(l) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-	39,719
304	Structures and Improvements	709	-	-	709	1,063,640
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	643,869
308	Infiltration Galleries and Tunnels	-	-	-	-	21,028
309	Supply Mains	-	-	-	-	660
310	Power Generation Equipment	-	-	-	-	729
311	Pumping Equipment	2,834	-	-	2,834	2,075,552
320	Water Treatment Equipment	6,241	-	-	6,241	134,617
330	Distribution Reservoirs and Standpipes	-	-	-	-	813,272
331	Transmission and Distribution Mains	3,450	-	-	3,450	4,755,034
333	Services	3,756	-	-	3,756	827,675
334	Meters and Meter Installations	-	-	-	-	1,529,753
335	Hydrants	-	-	-	-	450,269
336	Backflow Prevention Devices	-	-	-	-	201
339	Other Plant Miscellaneous Equipment	-	-	-	-	2,552
340	Office Furniture and Equipment	-	-	-	-	1,202,943
341	Transportation Equipment	-	-	-	-	448,083
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	252	-	-	252	265,985
344	Laboratory Equipment	570	-	-	570	13,392
345	Power Operated Equipment	-	-	-	-	115
346	Communication Equipment	2,035	-	-	2,035	67,230
347	Miscellaneous Equipment	-	-	-	-	18,581
348	Other Tangible Plant	-	-	-	-	313
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 19,847	\$ -	\$ -	\$ 19,847	\$ 14,375,214

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-13

SYSTEM NAME / COUNTY : Seminole County

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>11,525,266</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>1,651,394</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>-</u>
Total Credits		\$ <u>1,651,394</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>1,841,746</u>
Total Contributions In Aid of Construction		\$ <u>11,334,914</u>

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

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

COA (1,841,746)

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-13

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)
TAP FEE	1	\$ 60	\$ 60
TAP FEE	1	172,297	172,297
TAP FEE	1	260	260
TAP FEE	1	649,721	649,721
TAP FEE	1	4,313	4,313
TAP FEE	1	596	596
TAP FEE	1	824,147	824,147
Total Credits			\$ <u>1,651,394</u>

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ <u>9,919,793</u>
Debits during the year:	
Accruals charged to Account 272	\$ <u>(4,542)</u>
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ <u>(4,542)</u>
Credits during the year (specify) :	
COA	\$ <u>(1,841,747)</u>
_____	_____
Total credits	\$ <u>(1,841,747)</u>
Balance end of year	\$ <u>8,073,504</u>

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-13

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	11,792	11,827	3,187,759
461.2	Sales to Commercial Customers			572,221
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
461.6	Other Revenues			266,496
Total Metered Sales		11,792	11,827	\$ 4,026,476
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			13,332
Total Fire Protection Revenue				\$ 13,332
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		11,792	11,827	\$ 4,039,808
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			-
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			2,268
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			33,940
Total Other Water Revenues				\$ 36,208
Total Water Operating Revenues				\$ 4,076,016

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-13

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	\$ 647,283	\$ 73,444	\$ 73,444
603	Salaries and Wages - Officers, Directors and Majority Stockholders	74,227	-	-
604	Employee Pensions and Benefits	212,573	21,638	21,638
610	Purchased Water	1,245	1,245	-
615	Purchased Power	309,015	-	-
616	Fuel for Power Purchased	-	-	-
618	Chemicals	137,220	22,870	22,870
620	Materials and Supplies	102,509	12,814	12,814
631	Contractual Services-Engineering	1,001	-	-
632	Contractual Services - Accounting	20,477	-	-
633	Contractual Services - Legal	421	-	-
634	Contractual Services - Mgt. Fees	-	-	-
635	Contractual Services - Testing	-	-	-
636	Contractual Services - Other	103,077	12,885	12,885
641	Rental of Building/Real Property	801	-	-
642	Rental of Equipment	12	2	2
650	Transportation Expenses	70,362	8,795	8,795
656	Insurance - Vehicle	-	-	-
657	Insurance - General Liability	-	-	-
658	Insurance - Workman's Comp.	-	-	-
659	Insurance - Other	107,627	13,453	13,453
660	Advertising Expense	-	-	-
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	63,137	-	-
667	Regulatory Commission Exp.-Other	1,125	-	-
668	Water Resource Conservation Exp.	-	-	-
670	Bad Debt Expense	11,798	-	-
675	Miscellaneous Expenses	190,949	23,869	23,869
Total Water Utility Expenses		\$ 2,054,858	\$ 191,015	\$ 189,770

W-10(a)
GROUP _____

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-13

SYSTEM NAME / COUNTY :

Seminole County

WATER EXPENSE ACCOUNT MATRIX					
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 73,444	\$ 73,444	\$ 73,444	\$ 73,444	\$ 57,185	\$ 149,432
-	-	-	-	-	74,227
21,638	21,638	21,638	21,638	16,848	65,895
309,015		-		-	-
-		-		-	-
22,870	22,870	22,870	22,870		
12,814	12,814	12,814	12,814	12,814	12,814
-	-	1,001	-	-	-
-	-	-	-	-	20,477
-	-	-	-	-	421
-	-	-	-	-	-
-	-	-	-	-	-
12,885	12,885	12,885	12,885	12,885	12,885
-	-	-	-	-	801
2	2	2	2	-	-
8,795	8,795	8,795	8,795	8,795	8,795
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
13,453	13,453	13,453	13,453	13,453	13,453
					-
					63,137
					1,125
				11,798	
23,869	23,869	23,869	23,869	23,869	23,869
\$ 498,785	\$ 189,770	\$ 190,771	\$ 189,770	\$ 157,647	\$ 447,331

W-10(b)
GROUP _____

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-13

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	168.232	1.415	166.817	180.330
February	0.000	169.806	0.604	169.202	182.156
March	0.000	196.103	0.490	195.613	198.672
April	0.000	192.184	0.472	191.712	195.379
May	0.000	205.947	0.710	205.237	201.468
June	0.000	158.451	0.867	157.584	172.174
July	0.000	164.166	0.950	163.216	171.107
August	0.000	187.362	1.356	186.006	182.767
September	0.000	181.609	1.190	180.419	182.021
October	0.000	206.552	2.856	203.696	208.808
November	0.000	176.861	0.473	176.388	188.857
December	0.000	204.571	2.406	202.165	182.024
Total for Year	<u>0.000</u>	<u>2,211.844</u>	<u>13.790</u>	<u>2,198.054</u>	<u>2,245.763</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:

NONE

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

W-11

GROUP _____

SYSTEM _____

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-13

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-13

SYSTEM NAME / COUNTY SANLANDO/SEMINOLE
DES PINAR

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

Permitted Capacity of Plant (GPD):	<u>6.261 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Storage Tanks & High Service Pumps</u>
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	<u>Aeration, Chlorination, Corrosion Control</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
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-13

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-13

SYSTEM NAME / COUNTY SANLANDO/SEMINOLE
WEKIVA HUNT CLUB

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

Permitted Capacity of Plant (GPD):	<u>11.088 mgd</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>High Service Pumps</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>Aeration, Chlorination, Corrosion Control</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>N/A</u>	Manufacturer: <u>N/A</u>
FILTRATION	
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-13

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	6,194	6,194
Residential 1"	Displacement	2.5	3,341	8,353
Residential 1.5"	Displacement	5.0	16	80
5/8"	Displacement	1.0	185	185
3/4"	Displacement	1.5		0
1"	Displacement	2.5	244	610
1 1/2"	Displacement or Turbine	5.0	134	670
2"	Displacement, Compound or Turbine	8.0	133	1,064
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>18,167</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

ERC Calculation:

$$2,245.763/365/350=17,579 \text{ ERC's}$$

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-13

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.

W-14
GROUP _____
SYSTEM Sanlando

**WASTEWATER
OPERATION
SECTION**

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-13

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	\$ 32,708,711
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	16,765,593
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	11,591,934
252	Advances for Construction	F-20	
Subtotal			\$ 4,351,184
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 10,326,123
Subtotal			\$ 14,677,307
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		251,128
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 14,928,435
WASTEWATER OPERATING INCOME		S-3	\$ 955,663
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			6.40%

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

YEAR OF REPORT 31-Dec-13

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	\$ 3,888,457
530	Less: Guaranteed Revenue (and AFPI)	S-9A	
	Net Operating Revenues		\$ 3,888,457
401	Operating Expenses	S-10A	\$ 2,009,026
403	Depreciation Expense	S-6A	729,236
	Less: Amortization of CIAC	S-8A	(190,407)
	Net Depreciation Expense		\$ 538,829
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
	Taxes Other Than Income		
408.1	Utility Regulatory Assessment Fee		-
408.11	Property Taxes		148,493
408.12	Payroll Taxes		60,364
408.13	Other Taxes and Licenses		176,045
408	Total Taxes Other Than Income		\$ 384,902
409.1	Income Taxes		-
410.1	Deferred Federal Income Taxes		(10)
410.11	Deferred State Income Taxes		49
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		\$ 2,932,794
	Utility Operating Income		\$ 955,663
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		2,541
420	Allowance for Funds Used During Construction		205,661
	Total Utility Operating Income		\$ 1,163,865

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-13

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	3,182	-	-	3,182
353	Land and Land Rights	203,894	-	-	203,894
354	Structures and Improvements	8,211,408	(205,973)	3,521.90	8,001,913
355	Power Generation Equipment	2,544	161	-	2,706
360	Collection Sewers - Force	258,661	67,352	8,168.48	317,845
361	Collection Sewers - Gravity	7,805,572	16,513	554.50	7,821,530
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	216,828	898	-	217,726
364	Flow Measuring Devices	3,325	120	-	3,446
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	57,532	68	-	57,600
367	Reuse Meters and Meter Installations	21,872	2,781	1,453.17	23,200
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	271,116	16,172	23,117.96	264,169
374	Reuse Distribution Reservoirs	15,630	-	-	15,630
375	Reuse Transmission and Distribution System	6,871,668	4,296,354	-	11,168,022
380	Treatment and Disposal Equipment	1,574,736	526,739	8,115.01	2,093,359
381	Plant Sewers	9,976	606	-	10,581
382	Outfall Sewer Lines	644,005	-	-	644,005
389	Other Plant Miscellaneous Equipment	52,852	(480)	-	52,372
390	Office Furniture and Equipment	1,131,229	(55,917)	-	1,075,312
391	Transportation Equipment	419,417	30,270	-	449,687
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	200,964	(103,848)	-	97,115
394	Laboratory Equipment	12,772	(11,154)	-	1,618
395	Power Operated Equipment	1,007	246	-	1,253
396	Communication Equipment	74,110	11,115	-	85,225
397	Miscellaneous Equipment	46,398	41,060	-	87,458
398	Other Tangible Plant	9,855	9	-	9,864
Total Wastewater Plant		\$ 28,120,553	\$ 4,633,089	\$ 44,931.02	\$ 32,708,711

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-13

SYSTEM NAME / COUNTY : Seminole County

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		2,201	3,242,110	4,756,747	-	121	734
355	Power Generation Equipment		2,706	-	-	-	-	-
360	Collection Sewers - Force		317,845					
361	Collection Sewers - Gravity		7,821,530					
362	Special Collecting Structures		-					
363	Services to Customers		217,726					
364	Flow Measuring Devices		3,446					
365	Flow Measuring Installations		-					
366	Reuse Services		57,600					
367	Reuse Meters and Meter Installations		23,200					
370	Receiving Wells			-				
371	Pumping Equipment			264,169				
374	Reuse Distribution Reservoirs			15,630				
375	Reuse Transmission and Distribution System			11,168,022				
380	Treatment and Disposal Equipment				2,093,359			
381	Plant Sewers					10,581		
382	Outfall Sewer Lines				644,005			
389	Other Plant Miscellaneous Equipment			22,880	20,733	6,364		
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							97,115
394	Laboratory Equipment							1,618
395	Power Operated Equipment							1,253
396	Communication Equipment							85,225
397	Miscellaneous Equipment							87,458
398	Other Tangible Plant							9,864
	Total Wastewater Plant	\$ 3,182	\$ 8,652,543	\$ 14,712,811	\$ 7,514,844	\$ 16,945	\$ 121	\$ 1,808,266

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-13

SYSTEM NAME / COUNTY : Seminole County

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
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.

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-13

SYSTEM NAME / COUNTY : Seminole County

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	\$ 0	\$ (0)	\$ -	\$ (0)
302	Franchises	5,513	(4,158)	-	(4,158)
354	Structures and Improvements	6,310,694	278,412	(90,237)	188,175
355	Power Generation Equipment	475	139	29	168
360	Collection Sewers - Force	62,822	3,209	(3,738)	(529)
361	Collection Sewers - Gravity	5,249,465	183,793	(3,505)	180,288
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	(4,469)	16,729	-	16,729
364	Flow Measuring Devices	2,016	708	-	708
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	7,881	1,438	-	1,438
367	Reuse Meters and Meter Installations	2,474	1,168	-	1,168
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	11,614	896	(12,783)	(11,888)
375	Reuse Transmission and Distribution System	1,660,917	170,206	(0)	170,206
380	Treatment and Disposal Equipment	825,225	89,684	5,953	95,637
381	Plant Sewers	(12,736)	295	0	295
382	Outfall Sewer Lines	684,794	(26,477)	-	(26,477)
389	Other Plant Miscellaneous Equipment	10,898	4,610	(480)	4,130
390	Office Furniture and Equipment	828,632	33,767	(30,114)	3,653
391	Transportation Equipment	344,832	39,412	(30,604)	8,808
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	163,985	(43,563)	(38,752)	(82,315)
394	Laboratory Equipment	4,420	105	(4,882)	(4,777)
395	Power Operated Equipment	229	117	283	399
396	Communication Equipment	72,149	(8,745)	21,154	12,409
397	Miscellaneous Equipment	21,781	(12,510)	15,353	2,843
398	Other Tangible Plant	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 16,253,612	\$ 729,236	\$ (172,324)	\$ 556,912

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

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-13

SYSTEM NAME / COUNTY : Seminole County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-	1,355
354	Structures and Improvements	3,522	-	-	3,522	6,495,347
355	Power Generation Equipment	-	-	-	-	642
360	Collection Sewers - Force	8,168	-	-	8,168	54,125
361	Collection Sewers - Gravity	555	-	-	555	5,429,199
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	12,261
364	Flow Measuring Devices	-	-	-	-	2,724
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	9,319
367	Reuse Meters and Meter Installations	1,453	-	-	1,453	2,189
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	23,118	-	-	23,118	(23,392)
375	Reuse Transmission and Distribution System	-	-	-	-	1,831,123
380	Treatment and Disposal Equipment	8,115	-	-	8,115	912,747
381	Plant Sewers	-	-	-	-	(12,440)
382	Outfall Sewer Lines	-	-	-	-	658,317
389	Other Plant Miscellaneous Equipment	-	-	-	-	15,028
390	Office Furniture and Equipment	-	-	-	-	832,286
391	Transportation Equipment	-	-	-	-	353,640
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	81,670
394	Laboratory Equipment	-	-	-	-	(357)
395	Power Operated Equipment	-	-	-	-	628
396	Communication Equipment	-	-	-	-	84,558
397	Miscellaneous Equipment	-	-	-	-	24,624
398	Other Tangible Plant	-	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 44,931	\$ -	\$ -	\$ 44,931	\$ 16,765,593

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-13

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
<u>RESERVED CAPACITY FEE</u>	<u>1</u>	\$ <u>323</u>	\$ <u>323</u>
<u>RESERVED CAPACITY FEE</u>	<u>1</u>	<u>150</u>	<u>150</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ <u>473</u>

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ <u>11,135,420</u>
Debits during the year:	
<u>Accruals charged to Account 272</u>	\$ <u>190,407</u>
<u>Other debits (specify) :</u>	_____
_____	_____
Total debits	\$ <u>190,407</u>
Credits during the year (specify) :	
<u>COA</u>	\$ <u>(999,704)</u>
_____	_____
Total credits	\$ <u>(999,704)</u>
Balance end of year	\$ <u>10,326,123</u>

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-13

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
Flat Rate Revenues:				
521.1	Residential Revenues	9,290	9,332	\$ 270,903
521.2	Commercial Revenues			32,874
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			146,119
521.6	Other Revenues			-
521	Total Flat Rate Revenues	<u>9,290</u>	<u>9,332</u>	<u>\$ 449,896</u>
Measured Revenues:				
522.1	Residential Revenues			2,528,653
522.2	Commercial Revenues			348,912
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			532,171
522	Total Measured Revenues			<u>\$ 3,409,736</u>
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		<u>9,290</u>	<u>9,332</u>	<u>\$ 3,859,632</u>
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			12,288
Total Other Wastewater Revenues				<u>\$ 12,288</u>

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

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-13

SYSTEM NAME / COUNTY Seminole County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____ -
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	_____	_____	_____ 16,537
541.2	Commercial Reuse Revenues	_____	_____	_____ -
541.3	Industrial Reuse Revenues	_____	_____	_____ -
541.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
541	Total Measured Reuse Revenues	_____ -	_____	\$ _____ 16,537
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____ 16,537
Total Wastewater Operating Revenues				\$ _____ 3,888,457

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-13

SYSTEM NAME / COUNTY : Seminole County

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	\$ 448,304	\$ 47,588	\$ 47,588	\$ 47,588	\$ 47,588	\$ 47,588	\$ 47,588
703	Salaries and Wages - Officers, Directors and Majority Stockholders	59,205	-	-	-	-	-	-
704	Employee Pensions and Benefits	166,461	15,609	15,609	15,609	15,609	15,609	15,609
710	Purchased Sewage Treatment	-					-	
711	Sludge Removal Expense	148,359					148,359	-
715	Purchased Power	462,147	154,049		154,049		154,049	
716	Fuel for Power Purchased	-	-		-		-	
718	Chemicals	164,644	27,441	27,441	27,441	27,441	27,441	27,441
720	Materials and Supplies	93,528	11,691	11,691	11,691	11,691	11,691	11,691
731	Contractual Services-Engineering	12,946	-	-	-	-	-	-
732	Contractual Services - Accounting	16,147	-	-	-	-	-	-
733	Contractual Services - Legal	332	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-	-
736	Contractual Services - Other	88,450	11,056	11,056	11,056	11,056	11,056	11,056
741	Rental of Building/Real Property	2,656	-	-	-	-	-	-
742	Rental of Equipment	9	2	2	2	2	2	2
750	Transportation Expenses	56,124	7,016	7,016	7,016	7,016	7,016	7,016
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	-	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	84,870	10,609	10,609	10,609	10,609	10,609	10,609
760	Advertising Expense	-						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	49,789						
767	Regulatory Commission Exp.-Other	894	-	-	-	-	-	-
770	Bad Debt Expense	911						
775	Miscellaneous Expenses	153,250	19,156	19,156	19,156	19,156	19,156	19,156
Total Wastewater Utility Expenses		\$ 2,009,026	\$ 304,216	\$ 150,166	\$ 304,215	\$ 150,166	\$ 452,574	\$ 150,166

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-13

SYSTEM NAME / COUNTY : Seminole County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 45,092	\$ 117,686	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	59,205	-	-	-	-
704	Employee Pensions and Benefits	14,790	58,019	-	-	-	-
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power	-	-	-		-	
716	Fuel for Power Purchased	-	-	-		-	
718	Chemicals			-	-	-	-
720	Materials and Supplies	11,691	11,691	-	-	-	-
731	Contractual Services-Engineering	-	12,946	-	-	-	-
732	Contractual Services - Accounting	-	16,147	-	-	-	-
733	Contractual Services - Legal	-	332	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-
736	Contractual Services - Other	11,056	11,056	-	-	-	-
741	Rental of Building/Real Property	-	2,656	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-
750	Transportation Expenses	7,016	7,016	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	10,609	10,609	-	-	-	-
760	Advertising Expense		-				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		49,789				
767	Regulatory Commission Exp.-Other	-	894	-	-	-	-
770	Bad Debt Expense	911					
775	Miscellaneous Expenses	19,156	19,156	-	-	-	-
Total Wastewater Utility Expenses		\$ 120,321	\$ 377,201	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

YEAR OF REPORT

31-Dec-13

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	5,831	5,831
Residential 1"	Displacement	2.5	2,168	5,420
5/8"	Displacement	1.0	111	111
3/4"	Displacement	1.5		0
1"	Displacement	2.5	67	168
1 1/2"	Displacement or Turbine	5.0	94	470
2"	Displacement, Compound or Turbine	8.0	102	816
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				<u>13,423</u>

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

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

For wastewater only utilities:

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

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

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

<p>ERC Calculation:</p> <p>765.845/365/280=7,494 ERC's</p>

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-13

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>2.098 mgd</u>	_____	_____
Total Gallons of Wastewater Treated	<u>765.845 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
WOODLANDS

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

Permitted Capacity	<u>0.500 mgd</u>	<u> </u>	<u> </u>
Basis of Permit Capacity (1)	<u>AADF</u>	<u> </u>	<u> </u>
Manufacturer	<u>Sanitaire</u>	<u> </u>	<u> </u>
Type (2)	<u>Ext. Aeration</u>	<u> </u>	<u> </u>
Hydraulic Capacity	<u>0.500 mgd</u>	<u> </u>	<u> </u>
Average Daily Flow	<u>0.000</u>	<u> </u>	<u> </u>
Total Gallons of Wastewater Treated	<u>0 mg</u>	<u> </u>	<u> </u>
Method of Effluent Disposal	<u>Perc ponds & spray irrigation</u>	<u> </u>	<u> </u>

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

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT
31-Dec-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* 34

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
Wekiva - Apopka reuse transmission main, 2013. Diverted DesPinar WWTP flow to Wekiva WWTP and then took DesPinar WWTP out of service, Sept. 2012.

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 87.684 mg; City of Altamonte Springs 83.082 mg; Lake Brantley Nursery 47.003 mg; Wekiva H.O.A. 14.333 mg; Sable H.O.A. 7.224 mg; Bella Vista Subdivision 24.696 mg. City of Apopka 107.933 mg.

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

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

10. When did the company last file a capacity analysis report with the DEP? 2009 - Wekiva Hunt Club and 2008 - Woodlands Des Pinar.

11. If the present system does not meet the requirements of DEP rules:
a. Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP? N/A
c. When will construction begin? N/A
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP? No

12. Department of Environmental Protection ID # FL0036251 (Wekiva Hunt Club) and FLA011080 (Woodlands)

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

Explanatory note for 2013 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

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations

YEAR OF REPORT 31-Dec-13

UTILITY NAME: SANLANDO UTILITIES CORPORATION

	(A)	(B)	(C)	(D)
Accounts			Gross Water Revenues per RAF Return	Difference (B)-(C)
	Gross Water Revenues per Sch W-9			
Gross Revenues:				
Unmetered Water Revenues	-			
Total Metered Sales	4,026,476		4,076,017	(49,541)
Total Fire Protection Revenue	13,333			13,333
Other Sales to Public Authorities	-			-
Sales to Irrigation Customers	-			-
Sales for Resale	-			-
Interdepartmental Sales	-			-
Total Other Water Revenue	36,208			36,208
Total Water Operating Revenue	4,076,017		4,076,017	(0)
Less: Expense for Purchased Water from FPSC Regulated Utility				-
Net Water Operating Revenues	4,076,017		4,076,017	(0)

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

YEAR OF REPORT 31-Dec-13

UTILITY NAME: SANLANDO UTILITIES CORPORATION

(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			
Total Flat-Rate Revenues	449,896		449,896
Total Measured Revenues	3,409,736	3,888,458	(478,722)
Revenues from Public Authorities	-		
Revenues from Other Systems	-		
Interdepartmental Revenues	-		
Total Other Wastewater Revenues	12,288		12,288
Reclaimed Water Sales	16,537		
Total Wastewater Operating Revenue	3,888,458	3,888,458	(0)
Less: Expense for Purchased Wastewater from FPSC Regulated Utility			
Net Wastewater Operating Revenues	3,888,458	3,888,458	(0)