

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

ANNUAL REPORT

OF

**SANLANDO UTILITIES CORPORATION**

---

Exact Legal Name of Respondent

**247W 189S**

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED

**31-Dec-15**

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## GENERAL INSTRUCTIONS

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

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

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

**CERTIFICATION OF ANNUAL REPORT**

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

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

Items Certified			
1.	2.	3.	4.

*Christie H. Kineaid*  
 \_\_\_\_\_  
 (Signature of Senior Financial Analyst of the utility) \*

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

*Patrick C. Zilger*  
 \_\_\_\_\_  
 (Signature of Vice President of the utility, Officer of the utility) \*

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

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

ANNUAL REPORT OF

YEAR OF REPORT  
31-Dec-15

**SANLANDO UTILITIES CORPORATION**

County: **Seminole County**

(Exact Name of Utility)

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

200 WEATHERSFIELD AVE  
ALTAMONTE SPRINGS, FL 32714

Telephone: 321-972-0357

E Mail Address: NONE

WEB Site: NONE

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

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

CHRISTIE KINCAID  
200 WEATHERSFIELD AVE  
ALTAMONTE SPRINGS, FL 32714

Telephone: 321-972-0357

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

200 WEATHERSFIELD AVE  
ALTAMONTE SPRINGS, FL 32714

Telephone: 321-972-0357

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

ERNST & YOUNG

Date of original organization of the utility: **1969**

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

Individual  Partnership  Sub S Corporation  1120 Corporation

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

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



**COMPANY PROFILE**

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

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

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-15
------------------------------------

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of                      **12/31/2015**

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).

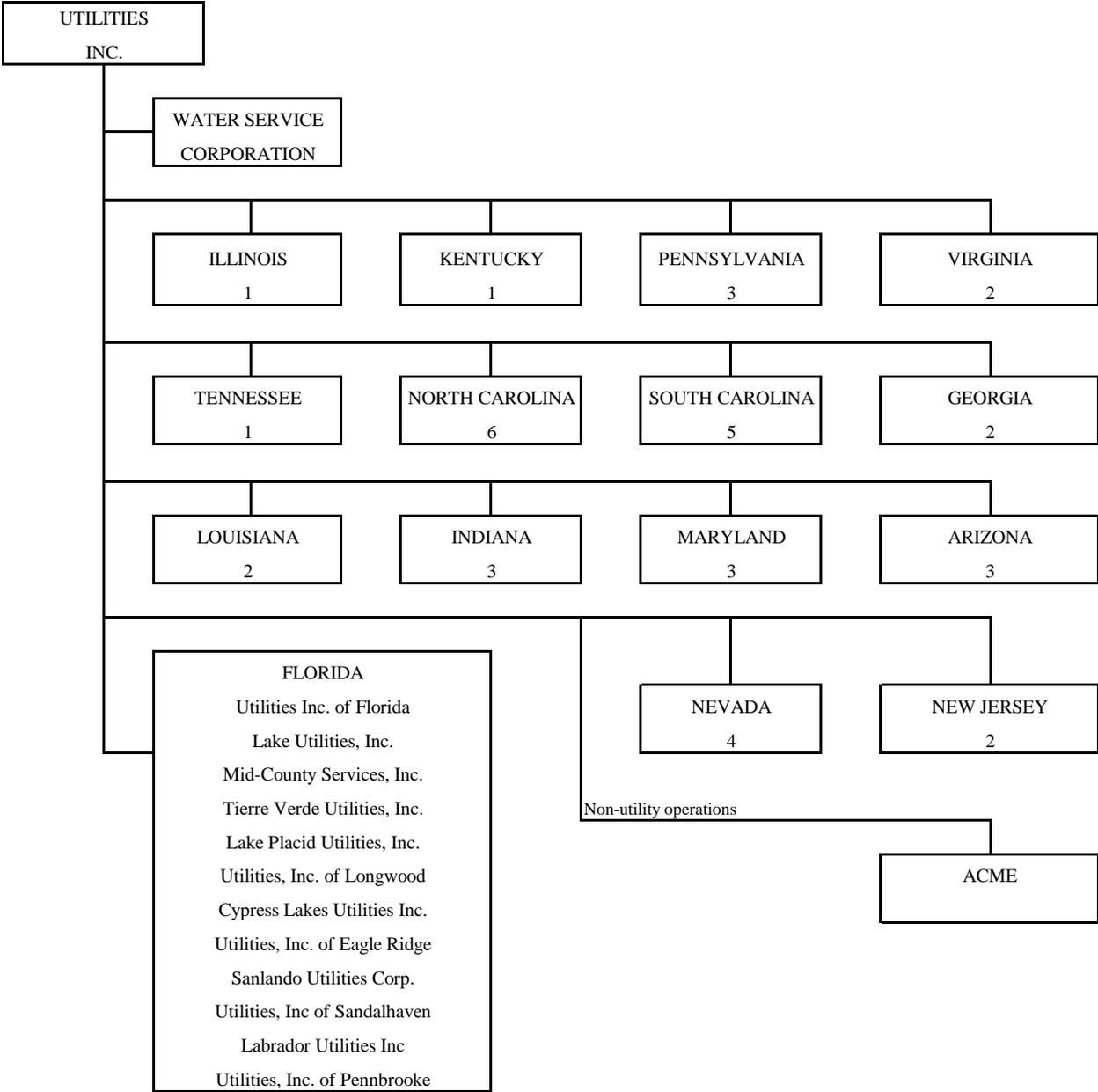
UTILITIES, INC. -- PARENT COMPANY

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







# **FINANCIAL SECTION**

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 60,778,491	\$ 62,584,875
108-110	Less: Accumulated Depreciation and Amortization	F-8	32,796,466	34,070,197
Net Plant			\$ 27,982,026	\$ 28,514,678
114-115	Utility Plant Acquisition adjustment (Net)	F-7	-	-
116 *	Other Utility Plant Adjustments		2,238	2,238
Total Net Utility Plant			\$ 27,984,264	\$ 28,516,916
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$ -	\$ -
122	Less: Accumulated Depreciation and Amortization		-	-
Net Nonutility Property			\$ -	\$ -
123	Investment In Associated Companies	F-10	-	-
124	Utility Investments	F-10	-	-
125	Other Investments	F-10	-	-
126-127	Special Funds	F-10	-	-
Total Other Property & Investments			\$ -	\$ -
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ -	\$ -
132	Special Deposits	F-9	250	250
133	Other Special Deposits	F-9	-	-
134	Working Funds		-	-
135	Temporary Cash Investments		-	-
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	888,544	1,020,934
145	Accounts Receivable from Associated Companies	F-12	807,032	601,483
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		44,416	55,051
161	Stores Expense		-	-
162	Prepayments		1,418	417
171	Accrued Interest and Dividends Receivable		-	-
172 *	Rents Receivable		-	-
173 *	Accrued Utility Revenues		-	-
174	Misc. Current and Accrued Assets	F-12	-	-
Total Current and Accrued Assets			\$ 1,741,660	\$ 1,678,135

\* Not Applicable for Class B Utilities

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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
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	387,611	257,081
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		-	-
Total Deferred Debits			\$ 373,501	\$ 257,081
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$ 30,113,534</b>	<b>\$ 30,452,133</b>

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

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

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 3,575	\$ 3,575
204	Preferred Stock Issued	F-15	-	-
202, 205 *	Capital Stock Subscribed		-	-
203, 206 *	Capital Stock Liability for Conversion		-	-
207 *	Premium on Capital Stock		-	-
209 *	Reduction in Par or Stated Value of Capital Stock		-	-
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		-	-
211	Other Paid - In Capital		15,648,195	15,648,195
212	Discount On Capital Stock		-	-
213	Capital Stock Expense		-	-
214-215	Retained Earnings	F-16	7,352,564	7,687,058
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
Total Equity Capital			\$ 23,004,334	\$ 23,338,828
<b>LONG TERM DEBT</b>				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	7,617,551	7,617,551
224	Other Long Term Debt	F-17	-	-
Total Long Term Debt			\$ 7,617,551	\$ 7,617,551
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		167,443	230,612
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		39,199	36,888
236	Accrued Taxes		370,072	363,653
237	Accrued Interest	F-19	5,700	7,062
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	-	11,727
Total Current & Accrued Liabilities			\$ (6,283,710)	\$ (6,216,181)

\* Not Applicable for Class B Utilities

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-15
------------------------------------

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ -	\$ -
252	Advances For Construction	F-20	-	-
253	Other Deferred Credits	F-21	-	-
255	Accumulated Deferred Investment Tax Credits		-	-
Total Deferred Credits			\$ -	\$ -
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
263	Pensions and Benefits Reserve		-	-
265	Miscellaneous Operating Reserves		-	-
Total Operating Reserves			\$ -	\$ -
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ 22,946,832	\$ 22,983,774
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	18,919,327	19,524,695
Total Net C.I.A.C.			\$ 4,027,505	\$ 3,459,079
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 1,851,790	\$ 2,590,104
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		(103,935)	(337,250)
Total Accumulated Deferred Income Tax			\$ 1,747,855	\$ 2,252,855
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ 30,113,534	\$ 30,452,131

UTILITY NAME: SANLANDO UTILITIES CORPORATION

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 7,939,158	\$ 8,372,729
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 7,939,158	\$ 8,372,729
401	Operating Expenses	F-3(b)	\$ 4,060,502	\$ 4,128,560
403	Depreciation Expense:	F-3(b)	\$ 1,971,279	\$ 2,436,627
	Less: Amortization of CIAC	F-22	(519,700)	(589,985)
Net Depreciation Expense			\$ 1,451,579	\$ 1,846,642
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	903,340	928,224
409	Current Income Taxes	W/S-3	16,046	(153)
410.10	Deferred Federal Income Taxes	W/S-3	238,948	454,632
410.11	Deferred State Income Taxes	W/S-3	36,242	51,068
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			\$ 6,706,658	\$ 7,408,975
Net Utility Operating Income			\$ 1,232,500	\$ 963,753
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		9,611	1,490
420	Allowance for Funds Used During Construction		63,940	157,759
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 1,306,051	\$ 1,123,003

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

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

<b>WATER SCHEDULE W-3 * (f)</b>	<b>WASTEWATER SCHEDULE S-3 * (g)</b>	<b>OTHER THAN REPORTING SYSTEMS (h)</b>
\$ 4,408,574	\$ 3,964,155	\$ -
\$ 4,408,574	\$ 3,964,155	\$ -
\$ 2,097,775	\$ 2,030,785	\$ -
1,216,748 <u>(201,146)</u>	1,219,879 <u>(388,838)</u>	-
\$ 1,015,602	\$ 831,041	\$ -
-	-	-
-	-	-
420,331	507,893	-
(85)	(68)	-
251,957	202,675	-
28,302	22,766	-
-	-	-
-	-	-
-	-	-
\$ 3,813,882	\$ 3,595,093	\$ -
\$ 594,691	\$ 369,062	\$ -
-	-	-
-	-	-
826	664	-
87,430	70,329	-
\$ 682,948	\$ 440,055	\$ -

\* 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)]			\$ 1,306,051	\$ 1,123,003
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ -	\$ -
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-	-
419	Interest and Dividend Income		-	-
421	Nonutility Income		-	-
426	Miscellaneous Nonutility Expenses		(5,067)	(59,355)
Total Other Income and Deductions			\$ (5,067)	\$ (59,355)
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ -	\$ -
409.2	Income Taxes		-	-
410.2	Provision for Deferred Income Taxes		-	-
411.2	Provision for Deferred Income Taxes - Credit		-	-
412.2	Investment Tax Credits - Net		-	-
412.3	Investment Tax Credits Restored to Operating Income		-	-
Total Taxes Applicable To Other Income			\$ -	\$ -
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 749,012	\$ 729,159
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 749,012	\$ 729,159
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
<b>NET INCOME</b>			<b>\$ 551,972</b>	<b>\$ 334,489</b>

Explain Extraordinary Income:

NONE

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**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 25,711,434	\$ 36,671,339
	Less: Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>15,744,005</u>	<u>18,326,192</u>
110	Accumulated Amortization	F-8	<u>-</u>	<u>-</u>
271	Contributions In Aid of Construction	F-22	<u>9,908,206</u>	<u>13,075,568</u>
252	Advances for Construction	F-20	<u>-</u>	<u>-</u>
Subtotal			<u>\$ 59,223</u>	<u>\$ 5,269,578</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	8,558,518	10,966,177
Subtotal			<u>\$ 8,782,610</u>	<u>\$ 16,070,885</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	<u>-</u>	<u>-</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>-</u>	<u>-</u>
	Working Capital Allowance (3)		<u>262,222</u>	<u>253,848</u>
	Other (Specify): _____ _____ _____		_____ _____ _____	_____ _____ _____
<b>RATE BASE</b>			<u>\$ 9,044,832</u>	<u>\$ 16,324,733</u>
<b>NET UTILITY OPERATING INCOME</b>			<u>\$ 594,691</u>	<u>\$ 369,062</u>
<b>ACHIEVED RATE OF RETURN (Operating Income / Rate Base)</b>			<u>6.57%</u>	<u>2.26%</u>

**NOTES :**

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

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 11,432,984	45.33%	10.60%	4.81%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	10,191,087	40.41%	6.66%	2.69%
Short Term Debt	962,492	3.82%	2.34%	0.09%
Customer Deposits	36,888	0.15%	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	2,596,993	10.30%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
<b>Total</b>	<b>\$ 25,220,443</b>	<b>100.00%</b>		<b>7.60%</b>

1 If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

\_\_\_\_\_

2 Should equal amounts on Schedule F-6, Column (g).

3 Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	<u>10.60%</u>
Commission order approving Return on Equity:	<u>PSC-13-0085-PAA-WS</u>

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

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

<b>CLASS OF CAPITAL (a)</b>	<b>PER BOOK BALANCE (b)</b>	<b>NON-UTILITY ADJUSTMENTS (c)</b>	<b>NON-JURISDICTIONAL ADJUSTMENTS (d)</b>	<b>OTHER (1) ADJUSTMENTS SPECIFIC (e)</b>	<b>OTHER (1) ADJUSTMENTS PRO RATA (f)</b>	<b>CAPITAL STRUCTURE (g)</b>
Common Equity	\$ 201,935,000	\$ _____	_____	_____	\$ (190,502,016)	\$ 11,432,984
Preferred Stock	-	_____	_____	_____	_____	-
Long Term Debt	180,000,000	_____	_____	_____	(169,808,913)	10,191,087
Short Term Debt	17,000,000	_____	_____	_____	(16,037,508)	962,492
Customer Deposits	36,888	_____	_____	_____	_____	36,888
Tax Credits - Zero Cost	-	_____	_____	_____	_____	-
Tax Credits - Weighted Cost	-	_____	_____	_____	_____	-
Deferred Inc. Taxes	2,596,993	_____	_____	_____	_____	2,596,993
Other (Explain) Short Term Debt	-	_____	_____	_____	-	-
<b>Total</b>	<b>\$ 401,568,881</b>	<b>\$ _____</b>	<b>_____</b>	<b>_____</b>	<b>\$ (376,348,438)</b>	<b>\$ 25,220,443</b>

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

NOT APPLICABLE

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**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 25,711,434	\$ 36,671,339	\$	\$ 62,382,773
102	Utility Plant Leased to Other				-
103	Property Held for Future Use	-	45,459		45,459
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress	31,416	125,226		156,643
106	Completed Construction Not Classified				-
	Total Utility Plant	\$ 25,742,851	\$ 36,842,024	\$ -	\$ 62,584,875

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

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

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

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
Account 108				
Balance first of year	\$ 15,071,571	\$ 17,724,894	\$ -	\$ 32,796,466
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 1,216,748	\$ 1,219,879	\$ -	\$ 2,436,627
Account 108.2 (2)	-	-	-	-
Account 108.3 (2)	-	-	-	-
Other Accounts (specify):	(627,174)	(573,651)	-	(1,200,825)
Salvage	-	-	-	-
Other Credits (Specify):	-	-	-	-
Total Credits	\$ 589,574	\$ 646,228	\$ -	\$ 1,235,802
Debits during year:				
Book cost of plant retired	(82,860)	44,931	-	(37,929)
Cost of Removal	-	-	-	-
Other Debits (specify):	-	-	-	-
Acting adjustments mandated by FPSC	-	-	-	-
Total Debits	\$ (82,860)	\$ 44,931	\$ -	\$ (37,929)
Balance end of year	\$ <u>15,744,005</u>	\$ <u>18,326,192</u>	\$ <u>-</u>	\$ <u>34,070,197</u>
<b>ACCUMULATED AMORTIZATION</b>				
Account 110				
Balance first of year	\$ -	-	-	-
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	-	-	-
Other Accounts (specify):	-	-	-	-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired	-	-	-	-
Other debits (specify):	-	-	-	-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ <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.

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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	\$ _____	_____	\$ 74,129
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ 74,129

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

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

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

DESCRIPTION (a)	TOTAL (b)
<b>CUSTOMER ACCOUNTS RECEIVABLE (Account 141):</b>	
Water	\$ 570,094
Wastewater	458,585
Other	
Total Customer Accounts Receivable	\$ 1,028,680
<b>OTHER ACCOUNTS RECEIVABLE ( Account 142):</b>	
_____	\$ _____
_____	_____
_____	_____
Total Other Accounts Receivable	\$ -
<b>NOTES RECEIVABLE (Account 144 ):</b>	
_____	\$ _____
_____	_____
_____	_____
Total Notes Receivable	\$ -
Total Accounts and Notes Receivable	\$ 1,028,680
<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 )</b>	
Balance first of year	\$ (5,482)
Provision for uncollectibles for current year	\$ (2,264)
Collection of accounts previously written off	_____
Utility Accounts	_____
Others	_____
_____	_____
Total Additions	\$ _____
Deduct accounts written off during year:	
Utility Accounts	_____
Others	_____
_____	_____
Total accounts written off	\$ -
Balance end of year	\$ (7,746)
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>	<b>\$ 1,020,934</b>

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

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Water Service Corp.	\$ 601,483
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>601,483</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 146**

Report each note receivable from associated companies separately.

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

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**  
**ACCOUNT 174**

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

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

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

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

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

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

**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
<u>RATE CASE</u>	\$ <u>74,129</u>	\$ <u>229,620</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u>74,129</u>	\$ <u>229,620</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
<u>OTHER DEFERRED MAINTENANCE</u>	\$ <u>20,635</u>	\$ <u>27,462</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u>20,635</u>	\$ <u>27,462</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
<u>NONE</u>	\$ <u>-</u>	\$ <u>-</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u>-</u>	\$ <u>-</u>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <u>94,765</u>	\$ <u>257,081</u>

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

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

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

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

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

**STATEMENT OF RETAINED EARNINGS**

- 1 Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- 2 Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 7,352,564.03
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____ _____
	Total Credits:	\$ -
	_____	\$ _____
	Total Debits:	\$ -
435	Balance Transferred from Income {income/(loss)}	\$ 334,494
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
	_____	_____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ <u>7,687,058</u>
Notes to Statement of Retained Earnings:		

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**ADVANCES FROM ASSOCIATED COMPANIES**

**ACCOUNT 223**

Report each advance separately.

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

**OTHER LONG-TERM DEBT**

**ACCOUNT 224**

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

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

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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

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

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ (6,866,124)
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ (6,866,124)

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

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
UTILITIES INC INTERCOMPANY INTEREST	0		723,684	723,684	-
Total Account 237.1	\$ _____ -		\$ _____ 723,684	\$ _____ 723,684	\$ _____ -
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____ 5,700		\$ _____ 2,141	\$ _____ 4,113	\$ _____ 7,062
Customer Deposits					
MISC ITEMS	-		3,334		-
Total Account 237.2	\$ _____ 5,700		\$ _____ 5,474	\$ _____ 4,113	\$ _____ 7,062
Total Account 237 (1)	\$ _____ 5,700		\$ _____ 729,159	\$ _____ 727,797	\$ _____ 7,062
INTEREST EXPENSED:					
Total accrual Account 237			\$ 729,159		
Net Interest Expensed to Account No. 427 (2)			\$ _____ 729,159		

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

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**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
DEFERRED REVENUE	\$ 11,727
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ <u>11,727</u>

**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	\$ <u>_____</u>		\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>

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

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**OTHER DEFERRED CREDITS**  
**ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Liabilities</b>	\$ <u>_____</u>	\$ <u>_____ -</u>
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Liabilities</b>	\$ <u>_____</u>	\$ <u>_____ -</u>
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ <u>_____</u>	\$ <u>_____ -</u>

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

<b>DESCRIPTION (a)</b>	<b>WATER (W-7) (b)</b>	<b>WASTEWATER (S-7) (c)</b>	<b>W &amp; WW OTHER THAN SYSTEM REPORTING (d)</b>	<b>TOTAL (e)</b>
Balance first of year	\$ <u>11,348,637</u>	\$ <u>11,598,195</u>	\$ <u>-</u>	\$ <u>22,946,832</u>
Add credits during year:	\$ <u>7,542</u>	\$ <u>1,269</u>	\$ <u>-</u>	\$ <u>8,811</u>
Less debit charged during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Contribution In Aid of Construction	\$ <u>9,908,206</u>	\$ <u>13,075,568</u>	\$ <u>-</u>	\$ <u>22,983,774</u>

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

<b>DESCRIPTION (a)</b>	<b>WATER (W-8(a)) (b)</b>	<b>WASTEWATER (S-8(a)) (c)</b>	<b>W &amp; WW OTHER THAN SYSTEM REPORTING (d)</b>	<b>TOTAL (e)</b>
Balance first of year	\$ <u>8,357,371</u>	\$ <u>10,577,339</u>	\$ <u>-</u>	\$ <u>18,919,327</u>
Debits during the year:	\$ <u>201,146</u>	\$ <u>388,838</u>	\$ <u>-</u>	\$ <u>589,985</u>
Credits during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>8,558,518</u>	\$ <u>10,966,177</u>	\$ <u>-</u>	\$ <u>19,524,695</u>

**WATER  
OPERATION  
SECTION**



UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-15</b>
-------------------------------------------

SYSTEM NAME / COUNTY : Seminole County

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 25,711,434
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	15,744,005
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	9,908,206
252	Advances for Construction	F-20	-
Subtotal			\$ 59,223
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 8,723,388
Subtotal			\$ 8,782,610
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		262,222
	Other (Specify):		
WATER RATE BASE			\$ 9,044,832
WATER OPERATING INCOME		W-3	\$ 594,691
RN (Water Operating Income / Water Rate Base)			6.57%

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

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

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

<p><b>YEAR OF REPORT</b> 31-Dec-15</p>
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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	\$ 4,408,574
469	Less: Guaranteed Revenue and AFPI	W-9	-
	Net Operating Revenues		\$ 4,408,574
401	Operating Expenses	W-10(a)	\$ 2,097,775
403	Depreciation Expense	W-6(a)	1,216,748
	Less: Amortization of CIAC	W-8(a)	(201,146)
	Net Depreciation Expense		\$ 1,015,602
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		157,222
408.12	Payroll Taxes		63,562
408.13	Other Taxes and Licenses		199,547
408	Total Taxes Other Than Income		\$ 420,331
409.1	Income Taxes		(85)
410.1	Deferred Federal Income Taxes		251,957
410.11	Deferred State Income Taxes		28,302
411.1	Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Amortized		-
	Utility Operating Expenses		\$ 3,813,882
	Utility Operating Income		\$ 594,691
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		826
420	Allowance for Funds Used During Construction		87,430
	Total Utility Operating Income		\$ 682,948

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-15</b>
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SYSTEM NAME / COUNTY : Seminole County

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	147,054	(6)	-	147,048
303	Land and Land Rights	97,766	(142)	-	97,624
304	Structures and Improvements	3,450,818	(114,547)	(314)	3,336,585
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	831,153	9,255	-	840,408
308	Infiltration Galleries and Tunnels	138,232	-	-	138,232
309	Supply Mains	9,342	-	-	9,342
310	Power Generation Equipment	3,297	20,116	-	23,413
311	Pumping Equipment	3,392,874	71,647	(6,243)	3,470,764
320	Water Treatment Equipment	667,035	(8,500)	(7,392)	665,927
330	Distribution Reservoirs and Standpipes	1,064,215	3,024	-	1,067,239
331	Transmission and Distribution Mains	8,252,982	117,637	(6,279)	8,376,898
333	Services	1,861,565	11,065	(16,519)	1,889,149
334	Meters and Meter Installations	2,114,233	(52,674)	-	2,061,560
335	Hydrants	778,668	7,028	(5,653)	791,348
336	Backflow Prevention Devices	10,051	206	-	10,257
339	Other Plant Miscellaneous Equipment	7,625	-	-	7,625
340	Office Furniture and Equipment	1,662,191	(11,079)	-	1,651,111
341	Transportation Equipment	539,027	11,859	(1,938)	552,824
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	361,555	683	-	362,238
344	Laboratory Equipment	27,931	101	-	28,032
345	Power Operated Equipment	7,486	56,523	(391)	64,400
346	Communication Equipment	90,241	(43,835)	(38,132)	84,537
347	Miscellaneous Equipment	22,265	(400)	-	21,865
348	Other Tangible Plant	13,115	(105)	-	13,010
<b>TOTAL WATER PLANT</b>		<u>\$ 25,550,718</u>	<u>\$ 77,856</u>	<u>\$ (82,860)</u>	<u>\$ 25,711,434</u>

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

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-15
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SYSTEM NAME / COUNTY : Seminole County

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises	147,048	147,048				
303	Land and Land Rights	97,624		97,624	-	-	-
304	Structures and Improvements	3,336,585		233,896	2,541,530	-	561,160
305	Collecting and Impounding Reservoirs	-		-			
306	Lake, River and Other Intakes	-		-			
307	Wells and Springs	840,408		840,408			
308	Infiltration Galleries and Tunnels	138,232		138,232			
309	Supply Mains	9,342		9,342			
310	Power Generation Equipment	23,413		23,413			
311	Pumping Equipment	3,470,764		3,470,764	-	-	
320	Water Treatment Equipment	665,927			665,927		
330	Distribution Reservoirs and Standpipes	1,067,239				1,067,239	
331	Transmission and Distribution Mains	8,376,898				8,376,898	
333	Services	1,889,149				1,889,149	
334	Meters and Meter Installations	2,061,560				2,061,560	
335	Hydrants	791,348				791,348	
336	Backflow Prevention Devices	10,257				10,257	
339	Other Plant Miscellaneous Equipment	7,625	-	-	-	7,625	
340	Office Furniture and Equipment	1,651,111					1,651,111
341	Transportation Equipment	552,824					552,824
342	Stores Equipment	-					-
343	Tools, Shop and Garage Equipment	362,238					362,238
344	Laboratory Equipment	28,032					28,032
345	Power Operated Equipment	64,400					64,400
346	Communication Equipment	84,537					84,537
347	Miscellaneous Equipment	21,865					21,865
348	Other Tangible Plant	13,010					13,010
<b>TOTAL WATER PLANT</b>		<u>\$ 25,711,434</u>	<u>\$ 147,048</u>	<u>\$ 4,813,678</u>	<u>\$ 3,207,457</u>	<u>\$ 14,204,075</u>	<u>\$ 3,339,177</u>

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UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-15
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SYSTEM NAME / COUNTY : Seminole County

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization			
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	5		20.00%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water Plant Composite Depreciation Rate *		_____	_____	_____

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

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SYSTEM NAME / COUNTY : Seminole County

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	43,395	3,678	(2)	3,675
304	Structures and Improvements	1,146,480	263,583	(130,666)	132,917
305	Collecting and Impounding Reservoirs	-	-	(314)	(314)
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	671,567	16,573	9,255	25,828
308	Infiltration Galleries and Tunnels	24,484	3,456	-	3,456
309	Supply Mains	927	267	0	267
310	Power Generation Equipment	890	2,953	-	2,953
311	Pumping Equipment	2,225,968	140,003	3,279	143,281
320	Water Treatment Equipment	163,594	30,016	(20,310)	9,706
330	Distribution Reservoirs and Standpipes	841,626	28,967	(7,392)	21,575
331	Transmission and Distribution Mains	4,841,640	191,957	(6,279)	185,678
333	Services	869,091	40,960	(22,798)	18,162
334	Meters and Meter Installations	1,572,991	212,356	(256,925)	(44,569)
335	Hydrants	462,632	17,328	(5,653)	11,675
336	Backflow Prevention Devices	414	500	(5,447)	(4,947)
339	Other Plant Miscellaneous Equipment	2,899	141	-	141
340	Office Furniture and Equipment	1,371,249	173,062	(35,809)	137,253
341	Transportation Equipment	433,233	64,883	(63,101)	1,782
342	Stores Equipment	-	-	(1,938)	(1,938)
343	Tools, Shop and Garage Equipment	287,933	20,042	(405)	19,638
344	Laboratory Equipment	13,826	4,587	(391)	4,196
345	Power Operated Equipment	115	6,316	(38,132)	(31,815)
346	Communication Equipment	76,232	5,155	(5,614)	(459)
347	Miscellaneous Equipment	20,010	(10,098)	(38,532)	(48,630)
348	Other Tangible Plant	375	62	(0)	62
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 15,071,571</b>	<b>\$ 1,216,748</b>	<b>\$ (627,174)</b>	<b>\$ 589,574</b>

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

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

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-15</b>
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SYSTEM NAME / COUNTY : Seminole County

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-	47,070
304	Structures and Improvements	-	-	-	-	1,279,397
305	Collecting and Impounding Reservoirs	(314)	-	-	(314)	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	697,395
308	Infiltration Galleries and Tunnels	-	-	-	-	27,940
309	Supply Mains	-	-	-	-	1,194
310	Power Generation Equipment	-	-	-	-	3,843
311	Pumping Equipment	-	-	-	-	2,369,249
320	Water Treatment Equipment	(6,243)	-	-	(6,243)	179,542
330	Distribution Reservoirs and Standpipes	(7,392)	-	-	(7,392)	870,593
331	Transmission and Distribution Mains	-	-	-	-	5,027,318
333	Services	(6,279)	-	-	(6,279)	893,532
334	Meters and Meter Installations	(16,519)	-	-	(16,519)	1,544,941
335	Hydrants	-	-	-	-	474,307
336	Backflow Prevention Devices	(5,653)	-	-	(5,653)	1,120
339	Other Plant Miscellaneous Equipment	-	-	-	-	3,040
340	Office Furniture and Equipment	-	-	-	-	1,508,502
341	Transportation Equipment	-	-	-	-	435,016
342	Stores Equipment	(1,938)	-	-	(1,938)	-
343	Tools, Shop and Garage Equipment	-	-	-	-	307,571
344	Laboratory Equipment	-	-	-	-	18,022
345	Power Operated Equipment	-	-	-	-	(31,700)
346	Communication Equipment	(391)	-	-	(391)	76,165
347	Miscellaneous Equipment	(38,132)	-	-	(38,132)	9,512
348	Other Tangible Plant	-	-	-	-	437
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$ <u>(82,860)</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(82,860)</u>	\$ <u>15,744,005</u>

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-15</b>
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SYSTEM NAME / COUNTY : Seminole County

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>9,900,664</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>7,542</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>-</u>
<b>Total Credits</b>		<b>\$ <u>7,542</u></b>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
<b>Total Contributions In Aid of Construction</b>		<b>\$ <u>9,908,206</u></b>

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

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

COA (1,841,746)

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UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-15</b>
-------------------------------------------

SYSTEM NAME / COUNTY : Seminole County

**WATER CIAC SCHEDULE "A"**

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
<b>TAP FEE</b>		\$	7,542
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ <u>7,542</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 8,522,241
Debits during the year:	
Accruals charged to Account 272	\$ 201,146
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ 201,146
Credits during the year (specify) :	
_____	\$ -
_____	_____
Total credits	\$ -
Balance end of year	\$ <u>8,723,388</u>



UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-15
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SYSTEM NAME / COUNTY : Seminole County

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ -
461.1	Metered Water Revenue: Sales to Residential Customers	11,827	13,854	3,519,520
461.2	Sales to Commercial Customers			687,628
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
461.6	Other Revenues			161,927
Total Metered Sales		11,827	13,854	\$ 4,369,075
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			12,286
Total Fire Protection Revenue				\$ 12,286
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		11,827	13,854	\$ 4,381,361
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ -
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			3,291
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			23,922
Total Other Water Revenues				\$ 27,213
Total Water Operating Revenues				\$ 4,408,574

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<p><b>YEAR OF REPORT</b> 31-Dec-15</p>
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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	\$ 601,799	\$ 53,027	\$ 53,027
603	Salaries and Wages - Officers, Directors and Majority Stockholders	37,365	-	-
604	Employee Pensions and Benefits	267,627	22,203	22,203
610	Purchased Water	3	3	
615	Purchased Power	392,349	-	
616	Fuel for Power Purchased	-	-	
618	Chemicals	184,902	30,817	30,817
620	Materials and Supplies	101,919	12,740	12,740
631	Contractual Services-Engineering	3,880	-	-
632	Contractual Services - Accounting	31,725	-	-
633	Contractual Services - Legal	1,409	-	-
634	Contractual Services - Mgt. Fees	-	-	-
635	Contractual Services - Testing	15,805	2,634	2,634
636	Contractual Services - Other	65,888	8,236	8,236
641	Rental of Building/Real Property	1,494	-	-
642	Rental of Equipment	7,158	1,193	1,193
650	Transportation Expenses	50,896	6,362	6,362
656	Insurance - Vehicle	-	-	-
657	Insurance - General Liability	96,234	-	-
658	Insurance - Workman's Comp.	-	-	-
659	Insurance - Other	21,075	2,634	2,634
660	Advertising Expense	111		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	41,083		
667	Regulatory Commission Exp.-Other	1,983	-	-
668	Water Resource Conservation Exp.	-	-	
670	Bad Debt Expense	5,360		
675	Miscellaneous Expenses	167,709	20,964	20,964
Total Water Utility Expenses		\$ <u>2,097,775</u>	\$ <u>160,813</u>	\$ <u>160,810</u>

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

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-15
------------------------------------

SYSTEM NAME / COUNTY :

Seminole County

**WATER EXPENSE ACCOUNT MATRIX**

<b>.3 WATER TREATMENT EXPENSES - OPERATIONS (f)</b>	<b>.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)</b>	<b>.5 TRANSMISSION &amp; DISTRIBUTION EXPENSES - OPERATIONS (h)</b>	<b>.6 TRANSMISSION &amp; DISTRIBUTION EXPENSES - MAINTENANCE (i)</b>	<b>.7 CUSTOMER ACCOUNTS EXPENSE (j)</b>	<b>.8 ADMIN. &amp; GENERAL EXPENSES (k)</b>
\$ 53,027	\$ 53,027	\$ 53,027	\$ 53,027	\$ 63,686	\$ 219,950
-	-	-	-	-	37,365
22,203	22,203	22,203	22,203	26,666	107,742
392,349		-		-	-
-		-		-	-
30,817	30,817	30,817	30,817		
12,740	12,740	12,740	12,740	12,740	12,740
-	-	3,880	-	-	-
-	-	-	-	-	31,725
-	-	-	-	-	1,409
-	-	-	-	-	-
2,634	2,634	2,634	2,634	-	-
8,236	8,236	8,236	8,236	8,236	8,236
-	-	-	-	-	1,494
1,193	1,193	1,193	1,193	-	-
6,362	6,362	6,362	6,362	6,362	6,362
-	-	-	-	-	-
-	-	-	-	-	96,234
-	-	-	-	-	-
2,634	2,634	2,634	2,634	2,634	2,634
					111
					41,083
					1,983
				5,360	
20,964	20,964	20,964	20,964	20,964	20,964
\$ 553,159	\$ 160,810	\$ 164,690	\$ 160,810	\$ 146,648	\$ 590,033

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-15
------------------------------------

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	150.806	0.233	150.573	146.902
February	0.000	137.534	0.826	136.708	141.933
March	0.000	187.974	1.071	186.904	184.544
April	0.000	201.936	1.286	200.650	198.410
May	0.000	277.104	2.684	274.420	238.463
June	0.000	228.293	1.628	226.665	231.133
July	0.000	219.666	1.195	218.471	201.051
August	0.000	178.351	0.835	177.516	174.077
September	0.000	148.960	0.726	148.234	153.837
October	0.000	216.513	1.849	214.664	192.815
November	0.000	201.928	1.000	200.928	182.370
December	0.000	209.416	1.155	208.261	175.945
Total for Year	<u>0.000</u>	<u>2,358.481</u>	<u>14.486</u>	<u>2,343.995</u>	<u>2,221.483</u>

If water is purchased for resale, indicate the following:  
 Vendor \_\_\_\_\_  
 Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:  
 \_\_\_\_\_  
 Seminole County - Lake Brantley and Meredith Manor water system.  
 \_\_\_\_\_  
 \_\_\_\_\_

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

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

**YEAR OF REPORT**  
31-Dec-15

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-15**

SYSTEM NAME / COUNTY SANLANDO/SEMINOLE  
DES PINAR

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

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

**YEAR OF REPORT**  
**31-Dec-15**

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

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GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME: SANLANDO UTILITIES CORPORATION

**YEAR OF REPORT**  
**31-Dec-15**

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):** 11.088 mgd

**Location of measurement of capacity**  
**(i.e. Wellhead, Storage Tank):** High Service Pumps

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

**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

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-15
------------------------------------

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	1,784	1,784
Residential 1"	Displacement	2.5	3,393	8,483
Residential 1.5"	Displacement	5.0	17	85
5/8"	Displacement	1.0	182	182
3/4"	Displacement	1.5		0
1"	Displacement	2.5	244	610
1 1/2"	Displacement or Turbine	5.0	130	650
2"	Displacement, Compound or Turbine	8.0	131	1,048
3"	Displacement	15.0	11	165
3"	Compound	16.0	7	112
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>13,854</u>

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

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

Use one of the following methods:

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

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

ERC Calculation:

$$1,780.946/9,559/365 = 510 \text{ gpd per ERC}$$

UTILITY NAME: SANLANDO UTILITIES CORPORATION

**YEAR OF REPORT**  
**31-Dec-15**

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. 13,854

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.  
2016: Install emergency generator at well 2A.

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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

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

Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations

YEAR OF REPORT 31-Dec-15
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**UTILITY NAME:** SANLANDO UTILITIES CORPORATION

	(A)	(B)	(C)	(D)
Accounts			Gross Water Revenues per RAF Return	Difference (B)-(C)
	Gross Water Revenues per Sch W-9			
Gross Revenues:				
Unmetered Water Revenues	-			
Total Metered Sales	4,369,075		4,381,361	(12,286)
Total Fire Protection Revenue	12,286			12,286
Other Sales to Public Authorities	-			-
Sales to Irrigation Customers	-			-
Sales for Resale	-			-
Interdepartmental Sales	-			-
Total Other Water Revenue	27,213		34,694	(7,481)
Total Water Operating Revenue	4,408,575		4,416,055	(7,480)
Less: Expense for Purchased Water from FPSC Regulated Utility				-
Net Water Operating Revenues	4,408,575		4,416,055	(7,480)

**WASTEWATER  
OPERATION  
SECTION**



UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-15</b>
-------------------------------------------

SYSTEM NAME / COUNTY : Seminole County

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 36,671,339
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	<u>18,326,193</u>
110	Accumulated Amortization	F-8	<u>-</u>
271	Contributions In Aid of Construction	S-7	<u>13,075,568</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>5,269,578</u>
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ <u>10,801,307</u>
Subtotal			\$ <u>16,070,885</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	<u>-</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>-</u>
	Working Capital Allowance (3)		<u>253,848</u>
	Other (Specify):		<u>-</u>
WASTEWATER RATE BASE			\$ <u>16,324,733</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>369,062</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u><u>2.26%</u></u>

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

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-15</b>
-------------------------------------------

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	\$ 3,964,155
530	Less: Guaranteed Revenue (and AFPI)	S-9A	
	Net Operating Revenues		\$ 3,964,155
401	Operating Expenses	S-10A	\$ 2,030,785
403	Depreciation Expense	S-6A	1,219,879
	Less: Amortization of CIAC	S-8A	(388,838)
	Net Depreciation Expense		\$ 831,041
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		278,019
408.12	Payroll Taxes		51,129
408.13	Other Taxes and Licenses		178,745
408	Total Taxes Other Than Income		\$ 507,893
409.1	Income Taxes		(68)
410.1	Deferred Federal Income Taxes		202,675
410.11	Deferred State Income Taxes		22,766
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		-
	Utility Operating Expenses		\$ 3,595,093
	Utility Operating Income		\$ 369,062
530	Add Back:		
	Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		664
420	Allowance for Funds Used During Construction		70,329
	Total Utility Operating Income		\$ 440,055

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-15</b>
-------------------------------------------

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	(45,459)	-	158,435
354	Structures and Improvements	8,137,599	40,703	(20,718.18)	8,199,020
355	Power Generation Equipment	2,988	272,888	-	275,876
360	Collection Sewers - Force	345,747	18,874	(4,843.83)	369,464
361	Collection Sewers - Gravity	8,845,671	16,907	(41,755.08)	8,904,333
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	218,048	4,963	-	223,011
364	Flow Measuring Devices	3,647	(1,895)	(1,994.33)	3,747
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	57,634	90	-	57,724
367	Reuse Meters and Meter Installations	23,775	(5,115)	-	18,660
370	Receiving Wells	-	1,431	-	1,431
371	Pumping Equipment	346,542	(24,111)	(8,407.63)	330,839
374	Reuse Distribution Reservoirs	15,630	4,499	-	20,129
375	Reuse Transmission and Distribution System	11,168,506	(36,486)	-	11,132,019
380	Treatment and Disposal Equipment	2,114,847	(276,853)	(62,561.09)	1,900,556
381	Plant Sewers	11,351	2,454,613	-	2,465,964
382	Outfall Sewer Lines	647,708	-	-	647,708
389	Other Plant Miscellaneous Equipment	53,017	(12,000)	-	41,017
390	Office Furniture and Equipment	1,168,231	11,965	-	1,180,196
391	Transportation Equipment	425,416	19,278	-	444,693
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	99,033	(506)	-	98,527
394	Laboratory Equipment	1,618	5,457	-	7,075
395	Power Operated Equipment	1,333	(105)	(2,899.60)	4,127
396	Communication Equipment	85,225	(1,068)	(1,179.64)	85,337
397	Miscellaneous Equipment	87,901	400	-	88,301
398	Other Tangible Plant	9,864	105	-	9,969
Total Wastewater Plant		\$ 34,078,406	\$ 2,448,573	\$ (144,359.38)	\$ 36,671,339

**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-15
-----------------------------

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		158,435	-	-	-	-	-
354	Structures and Improvements		81,380	3,337,585	4,779,200	-	121	734
355	Power Generation Equipment		275,876	-	-	-	-	-
360	Collection Sewers - Force		369,464					
361	Collection Sewers - Gravity		8,904,333					
362	Special Collecting Structures		-					
363	Services to Customers		223,011					
364	Flow Measuring Devices		3,747					
365	Flow Measuring Installations		-					
366	Reuse Services		57,724				-	
367	Reuse Meters and Meter Installations		18,660				-	
370	Receiving Wells			1,431				
371	Pumping Equipment			330,839		-	-	
374	Reuse Distribution Reservoirs			20,129		-		
375	Reuse Transmission and Distribution System			11,132,019			-	
380	Treatment and Disposal Equipment				1,900,556	-		
381	Plant Sewers				-	2,465,964		
382	Outfall Sewer Lines				647,708			
389	Other Plant Miscellaneous Equipment	-	2,396	22,880	9,378	6,364	-	
390	Office Furniture and Equipment							1,180,196
391	Transportation Equipment							444,693
392	Stores Equipment							-
393	Tools, Shop and Garage Equipment							98,527
394	Laboratory Equipment							7,075
395	Power Operated Equipment							4,127
396	Communication Equipment							85,337
397	Miscellaneous Equipment							88,301
398	Other Tangible Plant							9,969
Total Wastewater Plant		\$ 3,182	\$ 10,095,025	\$ 14,844,882	\$ 7,336,841	\$ 2,472,328	\$ 121	\$ 1,918,960

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-15</b>
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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

<b>YEAR OF REPORT</b> <b>31-Dec-15</b>
-------------------------------------------

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	\$ -	\$ -	\$ -	\$ -
302	Franchises	1,435	80	-	80
354	Structures and Improvements	6,744,344	287,773	(23,518)	264,256
355	Power Generation Equipment	804	4,014	(13,128)	(9,114)
360	Collection Sewers - Force	61,471	2,743	15,658	18,400
361	Collection Sewers - Gravity	5,610,586	225,154	(68,424)	156,730
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	17,993	5,800	0	5,800
364	Flow Measuring Devices	3,416	1,322	(5,440)	(4,119)
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	10,760	1,343	90	1,433
367	Reuse Meters and Meter Installations	3,358	4,584	(3,662)	923
370	Receiving Wells	-	28	-	28
371	Pumping Equipment	(23,188)	9,877	(72,280)	(62,403)
375	Reuse Transmission and Distribution System	2,091,776	258,979	4,069	263,048
380	Treatment and Disposal Equipment	1,021,237	79,488	(337,899)	(258,411)
381	Plant Sewers	(12,138)	6,169	-	6,169
382	Outfall Sewer Lines	678,584	7,279	-	7,279
389	Other Plant Miscellaneous Equipment	17,494	11,977	(12,000)	(23)
390	Office Furniture and Equipment	956,558	195,734	(9,061)	186,673
391	Transportation Equipment	341,920	52,192	(44,184)	8,008
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	82,816	41,924	0	41,924
394	Laboratory Equipment	(250)	248	(3,205)	(2,957)
395	Power Operated Equipment	739	313	(1,180)	(866)
396	Communication Equipment	84,706	4,918	112	5,030
397	Miscellaneous Equipment	30,473	17,942	400	18,342
398	Other Tangible Plant	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 17,724,895	\$ 1,219,879	\$ (573,651)	\$ 646,228

\* 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

<b>YEAR OF REPORT</b> <b>31-Dec-15</b>
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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	-	-	-	-	1,515
354	Structures and Improvements	3,522	-	-	3,522	7,005,078
355	Power Generation Equipment	-	-	-	-	(8,310)
360	Collection Sewers - Force	8,168	-	-	8,168	71,703
361	Collection Sewers - Gravity	555	-	-	555	5,766,762
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	23,792
364	Flow Measuring Devices	-	-	-	-	(702)
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	12,192
367	Reuse Meters and Meter Installations	1,453	-	-	1,453	2,828
370	Receiving Wells	-	-	-	-	28
371	Pumping Equipment	23,118	-	-	23,118	(108,708)
375	Reuse Transmission and Distribution System	-	-	-	-	2,354,825
380	Treatment and Disposal Equipment	8,115	-	-	8,115	754,711
381	Plant Sewers	-	-	-	-	(5,970)
382	Outfall Sewer Lines	-	-	-	-	685,863
389	Other Plant Miscellaneous Equipment	-	-	-	-	17,471
390	Office Furniture and Equipment	-	-	-	-	1,143,230
391	Transportation Equipment	-	-	-	-	349,928
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	124,740
394	Laboratory Equipment	-	-	-	-	(3,206)
395	Power Operated Equipment	-	-	-	-	(127)
396	Communication Equipment	-	-	-	-	89,736
397	Miscellaneous Equipment	-	-	-	-	48,815
398	Other Tangible Plant	-	-	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 44,931	\$ -	\$ -	\$ 44,931	\$ 18,326,193

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



UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-15</b>
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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)
_____	_____	_____	\$ 1,269
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ <u>1,269</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 10,412,469
Debits during the year:	
Accruals charged to Account 272	\$ 388,838
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ 388,838
Credits during the year (specify) :	
_____	\$ -
_____	_____
Total credits	\$ -
Balance end of year	\$ <u>10,801,307</u>



UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> 31-Dec-15
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SYSTEM NAME / COUNTY : Seminole County

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
	Flat Rate Revenues:			
521.1	Residential Revenues	9,332	11,146	\$ 200,212
521.2	Commercial Revenues			82,351
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			84,478
521.6	Other Revenues			-
521	Total Flat Rate Revenues	<u>9,332</u>	<u>11,146</u>	\$ <u>367,042</u>
	Measured Revenues:			
522.1	Residential Revenues			2,615,478
522.2	Commercial Revenues			633,704
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			311,006
522	Total Measured Revenues			\$ 3,560,188
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		<u>9,332</u>	<u>11,146</u>	\$ <u>3,927,230</u>
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues			\$ -
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			19,243
Total Other Wastewater Revenues				\$ 19,243

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

521.1 includes accruals

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-15</b>
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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	_____	_____	_____ 17,682
541.2	Commercial Reuse Revenues	_____	_____	_____ -
541.3	Industrial Reuse Revenues	_____	_____	_____ -
541.4	Reuse Revenues From Public Authorities	_____	_____	_____ -
541	Total Measured Reuse Revenues	-	_____	\$ _____ 17,682
544	Reuse Revenues From Other Systems	_____	_____	_____ -
Total Reclaimed Water Sales				\$ _____ 17,682
Total Wastewater Operating Revenues				\$ _____ 3,964,155

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

UTILITY NAME: SANLANDO UTILITIES CORPORATION

SYSTEM NAME / COUNTY : Seminole County

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 COLLECTION EXPENSES- OPERATIONS	.2 COLLECTION EXPENSES- MAINTENANCE	.3 PUMPING EXPENSES - OPERATIONS	.4 PUMPING EXPENSES - MAINTENANCE	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	\$ 484,089	\$ 42,655	\$ 42,655	\$ 42,655	\$ 42,655	\$ 42,655	\$ 42,655
703	Salaries and Wages - Officers, Directors and Majority Stockholders	30,057	-	-	-	-	-	-
704	Employee Pensions and Benefits	215,280	17,860	17,860	17,860	17,860	17,860	17,860
710	Purchased Sewage Treatment	-	-	-	-	-	-	-
711	Sludge Removal Expense	126,174	-	-	-	-	126,174	-
715	Purchased Power	499,188	166,396	-	166,396	-	166,396	-
716	Fuel for Power Purchased	-	-	-	-	-	-	-
718	Chemicals	148,736	24,789	24,789	24,789	24,789	24,789	24,789
720	Materials and Supplies	86,087	10,761	10,761	10,761	10,761	10,761	10,761
731	Contractual Services-Engineering	3,121	-	-	-	-	-	-
732	Contractual Services - Accounting	25,520	-	-	-	-	-	-
733	Contractual Services - Legal	1,134	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	30,812	3,852	3,852	3,852	3,852	3,852	3,852
736	Contractual Services - Other	52,394	6,549	6,549	6,549	6,549	6,549	6,549
741	Rental of Building/Real Property	1,202	-	-	-	-	-	-
742	Rental of Equipment	5,758	960	960	960	960	960	960
750	Transportation Expenses	40,941	5,118	5,118	5,118	5,118	5,118	5,118
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	77,411	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	16,952	2,119	2,119	2,119	2,119	2,119	2,119
760	Advertising Expense	89	-	-	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	33,047	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	1,595	-	-	-	-	-	-
770	Bad Debt Expense	4,311	-	-	-	-	-	-
775	Miscellaneous Expenses	146,887	18,361	18,361	18,361	18,361	18,361	18,361
Total Wastewater Utility Expenses		\$ 2,030,785	\$ 299,420	\$ 133,024	\$ 299,420	\$ 133,024	\$ 425,594	\$ 133,024

UTILITY NAME: SANLANDO UTILITIES CORPORATION

YEAR OF REPORT 31-Dec-15
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SYSTEM NAME / COUNTY : Seminole County

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.7	.8	.9	.10	.11	.12
		CUSTOMER ACCOUNTS EXPENSE (j)	ADMIN. & GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 51,229	\$ 176,929	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	30,057	-	-	-	-
704	Employee Pensions and Benefits	21,450	86,668	-	-	-	-
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-
718	Chemicals			-	-	-	-
720	Materials and Supplies	10,761	10,761	-	-	-	-
731	Contractual Services-Engineering	-	3,121	-	-	-	-
732	Contractual Services - Accounting	-	25,520	-	-	-	-
733	Contractual Services - Legal	-	1,134	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	3,852	3,852	-	-	-	-
736	Contractual Services - Other	6,549	6,549	-	-	-	-
741	Rental of Building/Real Property	-	1,202	-	-	-	-
742	Rental of Equipment	-	-	-	-	-	-
750	Transportation Expenses	5,118	5,118	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	-	77,411	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	2,119	2,119	-	-	-	-
760	Advertising Expense		89				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		33,047				
767	Regulatory Commission Exp.-Other	-	1,595	-	-	-	-
770	Bad Debt Expense	4,311					
775	Miscellaneous Expenses	18,361	18,361	-	-	-	-
Total Wastewater Utility Expenses		\$ 123,750	\$ 483,531	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-15</b>
-------------------------------------------

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	3,447	3,447
Residential 1"	Displacement	2.5	2,213	5,533
5/8"	Displacement	1.0	107	107
3/4"	Displacement	1.5		0
1"	Displacement	2.5	67	168
1 1/2"	Displacement or Turbine	5.0	93	465
2"	Displacement, Compound or Turbine	8.0	101	808
3"	Displacement	15.0	11	165
3"	Compound	16.0	6	96
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		0
8"	Turbine	90.0	1	90
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				11,146

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

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

Use one of the following methods:

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

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

For wastewater only utilities:

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

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

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

ERC Calculation:

731.731/365/280=7,159 ERC's

UTILITY NAME: SANLANDO UTILITIES CORPORATION

<b>YEAR OF REPORT</b> <b>31-Dec-15</b>
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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>2.005 mgd</u>	_____	_____
Total Gallons of Wastewater Treated	<u>731.731 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-15
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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 11,146
2. Maximum number of ERCs\* which can be served 12,143
3. Present system connection capacity (in ERCs\*) using existing lines 12,143
4. Future connection capacity (in ERCs\*) upon service area buildout 12,143
5. Estimated annual increase in ERCs\* 0-25
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
2015: Installed EQ tank & headworks/screening; I&I investigation phase 2. 2016: Fix I&I deficiencies found in phase 2; Wekiva WWTP rehab 3 trains; replace Wekiva process blowers; install RTU's at lift stations.
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 95.348 mg; Lake Brantley Nursery 50.145 mg; Wekiva H.O.A. 7.927 mg; Sable H.O.A. 7.643 mg; Bella Vista Subdivision 26.330 mg; City of Apopka 388.268 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? 2015
11. If the present system does not meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # FL0036251

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

Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations

YEAR OF REPORT 31-Dec-15
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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		367,042		367,042
Total Measured Revenues		3,560,188	3,927,230	(367,042)
Revenues from Public Authorities		-		
Revenues from Other Systems		-		
Interdepartmental Revenues		-		
Total Other Wastewater Revenues		19,244	11,763	7,481
Reclaimed Water Sales		17,682	17,682	
Total Wastewater Operating Revenue		3,964,155	3,956,674	7,481
Less: Expense for Purchased Wastewater from FPSC Regulated Utility				
Net Wastewater Operating Revenues		3,964,155	3,956,674	7,481