

OFFICIAL COPY
Public Service Commission
Do Not Remove & - to this Office

CLASS "A" OR "B"

WATER and/or WASTEWATER UTILITIES

(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

OF

WS189-15-AR

Parkland Utilities, Inc.

Exact Legal Name of Respondent

242 - W / 185 - S

Certificate Numbers

Submitted To The

STATE OF FLORIDA



RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2016 MAY 26 AM 5:02
ACCOUNTS RECEIVABLE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2015



INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Officers and Directors
Parkland Utilities, Inc.
Parkland, FL

Management is responsible for the financial statements of Parkland Utilities, Inc., included in the accompanying Annual Report, which comprise the statement of assets, liabilities, and equity of Parkland Utilities, Inc. as of December 31, 2015 and the statement of revenue and expenses for the year ended December 31, 2015 in accordance with the requirements of the Public Service Commission of the State of Florida. We have performed a compilation engagement in accordance with Standards for Accounting and Review Services promulgated by the Accounting and Review Services committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying Annual Report.

The financial statements included in the accompanying Annual Report are presented in accordance with the requirements of the Public Service Commission of the State of Florida, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The remaining information not included on the statement of assets, liabilities, and equity and the statement of revenue and expenses has been prepared by management, and we assume no responsibility for such information.

This report is intended solely for the information and use of the Public Service Commission of the State of Florida and management. The report is not intended to be and should not be used by anyone other than these specified parties.

CJNW CPAs

CJN&W CPAs
April 26, 2016

General Instructions

1. Prepare this report in conformity with the 1984 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 should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which will create a permanent record, such as by 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 of the page 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. Water and wastewater system pages should be grouped together by system and all pages in the water and wastewater sections should be numbered consecutively at the bottom of the page where noted. For example, if the water system pages total 50 pages, they should be grouped by system and numbered from 1 to 50.
11. 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.
12. 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.
13. 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, Florida 32399-0873**

The fourth copy should be retained by the utility

TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
EXECUTIVE SUMMARY			
Certification	E-1	Business Contracts With Officers, Directors and Affiliates	E-7
General Information	E-2	Affiliation of Officers and Directors	E-8
Directory of Personnel Who Contact the FPSC	E-3	Businesses Which Are A Byproduct, Coproduct or Joint Product of Providing Service	E-9
Company Profile	E-4	Business Transactions With Related Parties - Part I and II	E-10
Parent / Affiliate Organization Chart	E-5		
Compensation of Officers & Directors	E-6		
FINANCIAL SECTION			
Comparative Balance Sheet - Assets and Other Debits	F-1	Unamortized Debt Discount / Expense / Premium	F-13
Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Extraordinary Property Losses	F-13
Comparative Operating Statement	F-3	Miscellaneous Deferred Debits	F-14
Schedule of Year End Rate Base	F-4	Capital Stock	F-15
Schedule of Year End Capital Structure	F-5	Bonds	F-15
Capital Structure Adjustments	F-6	Statement of Retained Earnings	F-16
Utility Plant	F-7	Advances From Associated Companies	F-17
Utility Plant Acquisition Adjustments	F-7	Long Term Debt	F-17
Accumulated Depreciation	F-8	Notes Payable	F-18
Accumulated Amortization	F-8	Accounts Payable to Associated Companies	F-18
Regulatory Commission Expense - Amortization of Rate Case Expense		Accrued Interest and Expense	F-19
Nonutility Property	F-9	Misc. Current and Accrued Liabilities	F-20
Special Deposits	F-9	Advances for Construction	F-21
Investments and Special Funds	F-10	Other Deferred Credits	F-21
Accounts and Notes Receivable - Net	F-11	Contributions In Aid Of Construction	F-22
Accounts Receivable From Associated Companies	F-12	Accum. Amortization of C.I.A.C.	F-23
Notes Receivable From Associated Companies	F-12	Reconciliation of Reported Net Income with Taxable Income For Federal Income Taxes	F-23
Miscellaneous Current and Accrued Assets	F-12		

TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
WATER OPERATION SECTION			
Listing of Water System Groups	W-1	CIAC Additions / Amortization	W-8
Schedule of Year End Water Rate Base	W-2	Water Operating Revenue	W-9
Water Operating Statement	W-3	Water Utility Expense Accounts	W-10
Water Utility Plant Accounts	W-4	Pumping and Purchased Water,	
Basis for Water Depreciation Charges	W-5	Source Supply	W-11
Analysis of Entries in Water Depreciation		Water Treatment Plant Information	W-12
Reserve	W-6	Calculation of ERC's	W-13
Contributions in Aid of Construction	W-7	Other Water System Information	W-14
WASTEWATER OPERATION SECTION			
Listing of Wastewater System Groups	S-1	Contributions in Aid of Construction	S-7
Schedule of Year End Wastewater Rate Base	S-2	CIAC Additions / Amortization	S-8
Wastewater Operating Statement	S-3	Wastewater Operating Revenue	S-9
Wastewater Utility Plant Accounts	S-4	Wastewater Utility Expense Accounts	S-10
Analysis of Entries in Wastewater Depreciation		Calculation of ERC's	S-11
Reserve	S-5	Wastewater Treatment Plant Information	S-12
Basis for Wastewater Depreciation Charges	S-6	Other Wastewater System Information	S-13

EXECUTIVE SUMMARY

UTILITY NAME: Parkland Utilities, Inc

YEAR OF REPORT
December 31, 2015

CERTIFICATION OF ANNUAL REPORT

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

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

Items Certified

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


(Signature of Chief Executive Officer of the utility) *

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

(Signature of Chief Financial Officer of the utility) *

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

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

ANNUAL REPORT OF

YEAR OF REPORT December 31, 2015

Parkland Utilities, Inc.
 (Exact Name of Utility)

County: Broward

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

8001 Parkside Drive
 Parkland, Florida 33067

Telephone: (954) 753-7902

e-Mail Address: pui@bellsouth.net

WEB Site: N/A

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

Acct: PKLNUT; FIN 65-0445791

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

Anthony Q De Santis, CPA

CJN&W CPAs

2560 Gulf-to-Bay Blvd, Suite 200

Clearwater, Florida 34625

Telephone: (727) 791-4020

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

8001 Parkside Drive
 Parkland, Florida 33067

and

4092 Kind Richard Drive
 Sarasota, FL 34232

Telephone: (954) 753-7902

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

CJN&W CPAs

Date of original organization of the utility: 09/22/75

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 percent or more of the voting securities of the utility:

	Name	Percent Ownership
1.	East Coast Equity Management Corp.	73.13 %
2.	Ronald M. Nunes	21.65 %
3.	Micheal K. Bergen	5.22 %
4.		%
5.		%
6.		%
7.		%
8.		%
9.		%
10.		%

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT
December 31, 2015

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Ron Nunes (954) 753-7902	Director	East Coast Equity Management	All matters
John Jarvis (954) 753-7912	Assistant Manager	East Coast Equity Management	All matters
Mike Bergen (954) 753-7903	Operating Manager	East Coast Equity Management	Operations
Anthony Q De Santis (727) 791-4020	CPA	CJN&W CPAs	Accounting and rate matters
Sheri Hemerling (954) 753-7912	Bookkeeper	East Coast Equity Management	Records
F. Marshall Deterding (850) 877-6555	Attorney	Sundstrom & Mindlin, LLP	Legal matters

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

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT December 31, 2015
--

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. The Company was organized in 1975 to provide water and sewer service to the residents of the Parkland Lakes PUD under development in the City of Parkland in a rural area of Broward County. The Company was owned by the developer of the property, NARCO Realty, Inc., from inception through the end of 1993, at which time Parkland Utilities was spun off with the three original principals sharing ownership.

In October, 2009, the operation and management company and employees purchased the utility. The PSC approved the transfer of organizational control, in February 2010.

- B. Parkland Utilities, Inc. provides water treatment and distribution services and wastewater collection and treatment services to the residents of the Parkland Lakes PUD and several surrounding areas in Broward County.
- C. Major goals are to provide quality water and wastewater services to its customers while providing a fair rate of return to its owners.
- D. Water and Wastewater divisions
- E. Parkland Utilities, Inc. began servicing customers in 1981 and has grown to approximately 800 metered customers. The Company is currently near build-out, and will not expand unless requested to do so by adjoining property owners.

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT December 31, 2015
--

PARENT / AFFILIATE ORGANIZATION CHART
Current as of 12/31/15

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

The Company is neither a parent or subsidiary of any other organization

The following Companies are affiliated by common ownership:

CypressHead Realty, Inc.
East Coast Equity Management Corp.

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT December 31, 2015
--

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 UTILITY (c)	OFFICERS COMPENSATION (d)
Ronald M. Nunes	President	100 %	\$ None
Micheal K. Bergen	Vice President	100 %	\$ None
Sheryl Hemerling	Secretary/Treasurer	100 %	\$ None
Ami M. Nunes	Asst. Secretary	50 %	\$ None
Ann M. Bergen	Asst. Secretary	1 %	\$ None
		%	\$
		%	\$
		%	\$

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as an director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
Ronald M. Nunes	President / Director	2	\$ None
Micheal K. Bergen	Vice President / Director	2	\$ None
Ami M. Nunes	Asst. Secretary / Director	2	\$ None
			\$
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT
December 31, 2015

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, and other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on Page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
East Coast Equity Management Corporation	Management, accounting, and operations	\$ 33,226 / month plus \$150/hr for services not on contract plus reimbursement for all utility related expenses	East Coast Equity Management Corporation 8001 Parkside Drive Parkland, Florida 33067

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

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT
December 31, 2015

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principal occupation or business affiliation and all 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)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Ronald M. Nunes	Executive	President / Director	East Coast Equity Management
Ronald M. Nunes	Executive	President / Director	Cypress Head Realty, Inc.
Ami M. Nunes	Executive	Director	East Coast Equity Management

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT December 31, 2015
--

**BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT
OF PROVIDING WATER OR SEWER SERVICE**

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

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCT. NO. (c)	REVENUES GENERATED (d)	ACCT. NO. (e)	EXPENSES INCURRED (f)	ACCT. NO. (g)
None	\$		\$		\$	

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT
December 31, 2015

BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
 - management, legal and accounting services
 - computer services
 - engineering & construction services
 - repairing and servicing of equipment
 - material and supplies furnished
 - leasing of structures, land and equipment
 - rental transactions
 - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased or (S)old (d)	AMOUNT (e)
See page E-7				\$

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT December 31, 2015
--

BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
None		\$	\$	\$	\$

FINANCIAL SECTION

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT
December 31, 2015

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 4,858,271	\$ 4,769,897
108-110	Less: Accumulated Depreciation and Amortization	F-8	(4,099,102)	(4,027,598)
Net Plant			759,169	742,299
114-115	Utility Plant Acquisition Adjustments (Net)	F-7		
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			759,169	742,299
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9		
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property				
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property and Investments				
CURRENT AND ACCRUED ASSETS				
131	Cash		50,081	104,640
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts	F-11	42,441	49,612
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Materials and Supplies			
161	Stores Expense			
162	Prepayments			
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			92,522	154,252

* Not Applicable for Class B Utilities

YEAR OF REPORT
December 31, 2015

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13		
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey and Investigation Charges			
184	Clearing Accounts			
185*	Temporary Facilities			
186	Misc. Deferred Debits	F-14		-
187*	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits				-
TOTAL ASSETS AND OTHER DEBITS			\$ 851,691	\$ 896,551

NOTES TO THE BALANCE SHEET

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

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT
December 31, 2015

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 10,000	\$ 10,000
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		293,620	293,620
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings (Deficit)	F-16	(1,239,538)	(1,210,043)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital (Deficit)			(935,918)	(906,423)
LONG TERM DEBT				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17	1,211,968	1,211,968
224	Other Long Term Debt	F-17		
Total Long Term Debt			1,211,968	1,211,968
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		46,663	13,547
232	Notes Payable	F-18		
233	Accounts Payable to Associated Co.	F-18		
234	Notes Payable to Associated Co.	F-18		
235	Customer Deposits			
236	Accrued Taxes		19,924	19,612
237	Accrued Interest	F-19		
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20		
Total Current and Accrued Liabilities			66,587	33,159

* Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20		
253	Other Deferred Credits	F-21		76,850
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits				76,850
OPERATING RESERVES				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves				
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	3,507,380	3,428,880
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(2,998,326)	(2,947,883)
Total Net C.I.A.C.			509,054	480,997
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation			
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accum. Deferred Income Taxes				
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 851,691	\$ 896,551

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT
December 31, 2015

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 875,846	\$ 923,407
469.530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			875,846	923,407
401	Operating Expenses	F-3(b)	867,713	867,893
403	Depreciation Expense	F-3(b)	114,542	71,504
	Less: Amortization of CIAC	F-22	(85,366)	(50,443)
Net Depreciation Expense			29,176	21,061
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-14		
408	Taxes Other Than Income	W/S-3	59,616	63,948
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
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			956,505	952,902
Net Utility Operating Income			(80,659)	(29,495)
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			
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			(80,659)	(29,495)

* For each account, column e should agree with columns f, g + h on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3* (f)	SEWER SCHEDULE S-3* (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 327,821 N/A	\$ 595,586	N/A
327,821	595,586	-
335,560	532,333	
34,907 (22,725)	36,597 (27,718)	
12,182	8,879	-
27,387	36,561	
375,129	577,773	
(47,308)	17,813	
(47,308)	17,813	N/A

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

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT
December 31, 2015

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR (e)
Total Utility Operating Income [from Page F-3(a)]			\$ (80,659)	\$ (29,495)
OTHER INCOME AND DEDUCTIONS				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income			
421	Miscellaneous Nonutility Revenue			
426	Miscellaneous Nonutility Expenses			
Total Other Income and Deductions				
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income			
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable to Other Income				
INTEREST EXPENSE				
427	Interest Expense	F-19		
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense				
EXTRAORDINARY ITEMS				
433	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				
NET INCOME			(80,659)	(29,495)

Explain Extraordinary Income:

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT December 31, 2015

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	\$ 1,860,845	\$ 2,984,353
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	(1,526,563)	(2,572,539)
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	(1,242,711)	(2,264,669)
252	Advances for Construction	F-20		
Subtotal			(908,429)	(1,852,855)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	1,004,670	1,993,656
Subtotal			96,241	140,801
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		41,945	66,542
	Other (Specify):			
RATE BASE			\$ 138,186	\$ 207,343
NET UTILITY OPERATING INCOME			\$ (47,308)	\$ 17,813
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-- %	8.59 %

NOTES:

- (1) Estimated if not known.
- (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 Method.

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT
December 31, 2015

**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	\$ -	%	- %	%
Preferred Stock		%	- %	%
Long Term Debt	1,211,968	100.00 %	- %	%
Customer Deposits		%	- %	%
Tax Credits - Zero Cost		%	- %	%
Tax Credits - Weighted Cost		%	- %	%
Deferred Income Taxes		%	- %	%
Other (Explain)		%	- %	%
Total	\$ 1,211,968	100.00 %		- %

(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>13.51</u> %
Commission order approving Return on Equity:	<u>24417</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING THE YEAR

Current Commission approved AFUDC rate:	<u>None</u> %
Commission order approving AFUDC rate:	<u></u>

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

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT
December 31, 2015

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURIS. ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (g)
Common Equity (+)	\$ (935,918)	\$ -	\$ -	\$ 935,918	\$ -	\$ -
Preferred Stock	-					-
Long Term Debt	1,211,968					1,211,968
Customer Deposits						
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Income Taxes						
Other (Explain):						
Notes Payable - Assoc Co	-					-
Total	\$ 276,050	\$ -	\$ -	\$ 935,918	\$ -	\$ 1,211,968

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

(+) Remove Negative Equity

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT
December 31, 2015

**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts Utility Plant In Service	\$ 1,860,845	\$ 2,984,353	N/A	\$ 4,845,198
102	Utility Plant Leased to Others				
103	Property Held for Future Use		13,073		13,073
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress				
106	Completed Construction Not Classified				
Total Utility Plant		\$ 1,860,845	\$ 2,997,426	N/A	\$ 4,858,271

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

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

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114		N/A	N/A	\$ -	\$ -
					-
					-
					-
					-
					-
					-
Total Plant Acquisition Adjustment		\$ -	\$ -	\$ -	\$ -
115				\$ -	\$ -
					-
					-
					-
					-
					-
					-
Total Accumulated Amortization		\$ -	\$ -	\$ -	\$ -
Total Acquisition Adjustments		\$ -	\$ -	\$ -	\$ -

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

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108				
Balance first of year	\$ 1,491,657	\$ 2,535,941	N/A	\$ 4,027,598
Credits during year:				
Accruals charged:				
to Account 108.1 (1)	34,907	36,597		71,504
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Credits (Specify)				
Rounding	(1)	1		
Salvage				
Other Credits (specify) :				
Total credits	34,906	36,598		71,504
Debits during year:				
Book cost of plant retired	-			
Cost of removal				
Other debits (specify)				
Rounding	-	-		
Total debits				
Balance end of year	\$ 1,526,563	\$ 2,572,539	N/A	\$ 4,099,102

ACCUMULATED AMORTIZATION Account 110				
Balance first of year N/A	N/A	N/A	N/A	N/A
Credits 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	N/A	N/A	N/A	N/A

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

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT
December 31, 2015

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

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (c)	AMOUNT (d)
None	\$ -	-	\$ -
Total	\$ -		\$ -

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): None	\$ -
Total Special Deposits	\$ -
OTHER SPECIAL DEPOSITS (Account 133): None	\$ -
Total Other Special Deposits	\$ -

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT
December 31, 2015

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): N/A	\$ _____ -	\$ _____ -
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
Total Investment In Associated Companies		\$ _____ -
UTILITY INVESTMENTS (Account 124): N/A	\$ _____ -	\$ _____ -
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
Total Utility Investments		\$ _____ -
OTHER INVESTMENTS (Account 125): N/A	\$ _____ -	\$ _____ -
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
Total Other Investments		\$ _____ -
SPECIAL FUNDS (Class A Utilities: Accounts 126 & 127; Class B Utilities: Account 127)) N/A		\$ _____ -

Total Special Funds		\$ _____ -

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT
December 31, 2015

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 Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Combined Water & Wastewater	\$ 44,941	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 44,941
OTHER ACCOUNTS RECEIVABLE (Acct. 142):		
	\$ -	
Total Other Accounts Receivable		
NOTES RECEIVABLE (Acct. 144):		
	\$ -	
Total Notes Receivable		
Total Accounts and Notes Receivable		44,941
ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143):		
Balance First of Year	\$ -	
Add: Provision for uncollectables for current year	2,500	
Collections of accounts previously written off		
Utility accounts		
Others		
Total Additions	2,500	
Deduct accounts written off during year:		
Utility accounts		
Others		
Total accounts written off		
Balance end of year		2,500
Total Accounts and Notes Receivable - Net		\$ 42,441

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT December 31, 2015

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
None	\$ -
Total	\$ -

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
None		\$ -
Total		\$ -

MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	TOTAL (c)
None	\$ -
Total	\$ -

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT December 31, 2015

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
 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):		
N/A	\$ -	\$ -
Total Unamortized Debt Discount and Expense		
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
N/A	\$ -	\$ -
Total Unamortized Premium on Debt	\$ -	\$ -

EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
N/A	\$ -
Total Extraordinary Property Losses	\$ -

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT December 31, 2015

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): None	\$ -	\$ -
Total Deferred Rate Case Expense	\$ -	\$ -
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	\$ -	\$ -
Total Other Deferred Debits	NONE	NONE
REGULATORY ASSETS (Class A Utilities: Account 186.3): None	\$ -	\$ -
Total Regulatory Assets	\$ -	\$ -
TOTAL MISCELLANEOUS DEFERRED DEBITS	NONE	NONE

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT
December 31, 2015

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (d)
COMMON STOCK		
Par or stated value per share	\$ 1.00	\$ 1.00
Shares authorized		10,000
Shares issued and outstanding		10,000
Total par value of stock issued	\$ -	\$ 10,000
Dividends declared per share for year	None	None
PREFERRED STOCK		
Par or stated value per share	\$ -	\$ -
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	\$ -	\$ -
Dividends declared per share for year	None	None

* 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)	
N/A	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -

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

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT
December 31, 2015

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 (Deficit)	\$ (1,210,043)
439	Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	_____
	Total Credits	_____
	Debits: _____	_____
	Total Debits	_____
435	Balance transferred from Income	(29,495)
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	_____
	Year end Balance	(1,239,538)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	_____
	Total Retained Earnings (Deficit)	\$ (1,239,538)

Notes to Statement of Retained Earnings:

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT
December 31, 2015

ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
East Coast Equity Management	\$ 1,211,968
Total	\$ 1,211,968

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)	
			\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			NONE

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

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT
December 31, 2015

NOTES PAYABLE (ACCTS. 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):			
N/A			\$ -
Total Account 232			\$ -
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
N/A			\$ -
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)
N/A	\$ -
Total	

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT
December 31, 2015

ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427

DESCRIPTION OF DEBT (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					
None	\$ -	427.0	\$ -	\$ -	\$ -
Total Account No. 237.1	-		-	-	-
ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities					
None					-
Total Account 237.2	-				
Total Account 237 (1)	\$ -				\$ -
INTEREST EXPENSED:					
Total accrual Account 237		237			
Less Capitalized Interest Portion of AFUDC:					
None					
Net Interest Expensed to Account No. 427 (2)			\$ -		

(1) Must Agree to F-2(a), Beginning and Ending Balance of Accrued Interest

(2) Must agree to F-3(c), Current Year Interest Expense

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT
December 31, 2015

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION (a)	BALANCE END OF YEAR (b)
None	
Total Miscellaneous Current and Accrued Liabilities	\$ -

ADVANCES FOR CONSTRUCTION
ACCOUNT 252

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

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

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT December 31, 2015
--

**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)		
N/A	\$ -	\$ -
Total Regulatory Liabilities	\$ -	\$ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2)		
N/A	\$ -	\$ -
Total Deferred Liabilities	\$ -	\$ -
TOTAL OTHER DEFERRED CREDITS	\$ -	\$ -

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT
December 31, 2015

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 1,229,011	\$ 2,199,869	N/A	\$ 3,428,880
Add credits during year:	13,700	64,800		78,500
Less debits charged during				-
Total Contributions In Aid of Construction	\$ 1,242,711	\$ 2,264,669	\$ -	\$ 3,507,380

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance First of year	\$ 981,945	\$ 1,965,938	N/A	\$ 2,947,883
Debits during year:	22,725	27,718		50,443
Credits during year (specify): Rounding	-	-		
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 1,004,670	\$ 1,993,656		\$ 2,998,326

UTILITY NAME: Parkland Utilities, Inc.

YEAR OF REPORT
December 31, 2015

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

1. The reconciliation should include the same detail as furnished on schedule M-1 of the federal income tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computation of all tax accruals.

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among group members.

DESCRIPTION (a)	REFERENCE (b)	AMOUNT (c)
Net income for the year (loss)	F-3(c)	\$ (29,495)
Reconciling items for the year:		
Taxable income not reported on the books:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deductions recorded on books not deducted for return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Income recorded on books not included in return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deduction on return not charged against book income:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Federal tax net income (loss)		\$ (29,495)
Computation of tax:		
The Federal Income Tax return has not been prepared; however, the Company expects a loss for tax purposes and has not included a provision for tax expense in Operating Income.		

WATER OPERATION SECTION

UTILITY NAME: Parkland Utilities, Inc.

WATER LISTING OF SYSTEM GROUPS

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

The water financial schedules (W-1 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-14) must be filed for each system in the group.

All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

[illegible]

UTILITY NAME: Parkland Utilities, Inc.

SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
December 31, 2015

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,860,845
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(1,526,563)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(1,242,711)
252	Advances for Construction	F-20	
	Subtotal		(908,429)
272	Add:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	1,004,670
	Subtotal		96,241
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		41,945
	Other (Specify):		
	WATER RATE BASE		\$ 138,186
	UTILITY OPERATING INCOME	W-3	\$ (47,308)
ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)			-- %

NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: Parkland Utilities, Inc.
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
December 31, 2015

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	327,821
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		327,821
401	Operating Expenses	W-10(a)	335,560
403	Depreciation Expense	W-6(a)	34,907
	Less: Amortization of CIAC	W-8(a)	(22,725)
	Net Depreciation Expense		12,182
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-14	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		14,752
408.11	Property Taxes		9,165
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		3,470
408	Total Taxes Other Than Income		27,387
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		375,129
	Utility Operating Income (Loss)		(47,308)
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		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (47,308)

UTILITY NAME: Parkland Utilities, Inc.
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
 December 31, 2015

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 20,436	\$ -	\$ -	\$ 20,436
302	Franchises				
303	Land and Land Rights	13,678			13,678
304	Structure and Improvements	130,595			130,595
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	55,527			55,527
308	Infiltration Galleries and Tunnels				
309	Supply Mains	21,787			21,787
310	Power Generation Equipment				
311	Pumping Equipment	6,165			6,165
320	Water Treatment Equipment	520,478			520,478
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains	761,933			761,933
333	Services	83,177			83,177
334	Meters and Meter Installations	107,388	619		108,007
335	Hydrants	72,967			72,967
336	Backflow Prevention Devices				
339	Other Plant / Miscellaneous Equipment	2,948	28,633		31,581
340	Office Furniture and Equipment	2,923	6,426		9,349
341	Transportation Equipment	18,891			18,891
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	6,274			6,274
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 1,825,167	\$ 35,678	\$ -	\$ 1,860,845

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

UTILITY NAME: Parkland Utilities, Inc.
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
 December 31, 2015

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	\$ 20,436	\$ 20,436				
302	Franchises						
303	Land and Land Rights	13,678		\$ -	\$ 13,678	\$ -	\$ -
304	Structure and Improvements	130,595			130,595		
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	55,527		55,527			
308	Infiltration Galleries and Tunnels						
309	Supply Mai Parkland Utilities, Inc. / B	21,787		21,787			
310	Power Generation Equipment						
311	Pumping Equipment	6,165		6,165			
320	Water Treatment Equipment	520,478			520,478		
330	Distribution Reservoirs and Standpipes						
331	Transmission and Distribution Mains	761,933				761,933	
333	Services	83,177				83,177	
334	Meters and Meter Installations	108,007				108,007	
335	Hydrants	72,967				72,967	
336	Backflow Prevention Devices						
339	Other Plant / Miscellaneous Equipment	31,581			31,581		
340	Office Furniture and Equipment	9,349					9,349
341	Transportation Equipment	18,891					18,891
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	6,274					6,274
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 1,860,845	\$ 20,436	\$ 83,479	\$ 696,332	\$ 1,026,084	\$ 34,514

UTILITY NAME: Parkland Utilities, Inc.
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
December 31, 2015

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	40	%	2.50 %
302	Franchises		%	%
304	Structure and Improvements	27	%	3.70 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	27	%	3.70 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	17	%	5.88 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	15	%	6.67 %
320	Water Treatment Equipment	17	%	5.88 %
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains	38	%	2.63 %
333	Services	35	%	2.86 %
334	Meters and Meter Installations	17	%	5.88 %
335	Hydrants	40	%	2.50 %
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment	25	%	4.00 %
340	Office Furniture and Equipment	15	%	6.67 %
341	Transportation Equipment	6	%	16.67 %
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment	16	%	6.25 %
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
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: Parkland Utilities, Inc.
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
December 31, 2015

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e) (1)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 3,677	\$ 511	\$ -	\$ 511
302	Franchises				
304	Structure and Improvements	114,739	4,832		4,832
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	47,366	2,054		2,054
308	Infiltration Galleries and Tunnels				
309	Supply Mains	21,787	0		
310	Power Generation Equipment				
311	Pumping Equipment	4,723	413		413
320	Water Treatment Equipment	520,478	-		
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution	554,977	20,039		20,039
333	Services	46,218	2,378		2,378
334	Meters and Meter Installations	105,455	1,951		1,951
335	Hydrants	42,477	1,824		1,824
336	Backflow Prevention Devices				
339	Other Plant / Miscellaneous Equipment	1,672	691		691
340	Office Furniture and Equipment	2,923	214		214
341	Transportation Equipment	18,891	0		
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	6,274	-		
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant			(3)	(3)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,491,657	\$ 34,907	\$ (3)	\$ 34,904

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

UTILITY NAME: Parkland Utilities, Inc.
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
 December 31, 2015

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) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	4,188
302	Franchises					
304	Structure and Improvements					119,571
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					49,420
308	Infiltration Galleries and Tunnels					
309	Supply Mains					21,787
310	Power Generation Equipment					
311	Pumping Equipment					5,135
320	Water Treatment Equipment					520,478
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					575,016
333	Services					48,596
334	Meters and Meter Installations					107,406
335	Hydrants					44,301
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					2,363
340	Office Furniture and Equipment					3,137
341	Transportation Equipment					18,891
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					6,274
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	1,526,563

YEAR OF REPORT
December 31, 2015

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance First of Year		\$ 1,229,011
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	13,700
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		13,700
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 1,242,711

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

[illegible]

UTILITY NAME: Parkland Utilities, Inc.

SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
December 31, 2015

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)
Capacity Fee	54	250	13,500.00
Meter Fee	1	100	100.00
Tap Fee	1	100	100.00
			-
Total Credits			\$ 13,700

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 981,945
Debits during year:	
Accruals charged to Account	22,725
Other Debits (specify):	
Rounding	
Total debits	22,725
Credits during year (specify):	
Rounding	-
Total credits	
Balance end of year	\$ 1,004,670

UTILITY NAME: Parkland Utilities, Inc.
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
 December 31, 2015

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	755	748	\$ 269,360
461.2	Metered Sales to Commercial Customers	48	51	39,773
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	803	799	309,133
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection	6	7	15,455
	Total Fire Protection Revenue	6	7	15,455
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	809	806	324,588
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			3,233
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 3,233
	Total Water Operating Revenues			\$ 327,821

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

UTILITY NAME: Parkland Utilities, Inc.
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
 December 31, 2015

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	\$ -	\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits			
610	Purchased Water	530	530	
615	Purchased Power	12,907		
616	Fuel for Power Production	588		
618	Chemicals	42,610		
620	Materials and Supplies	2,712		
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	2,323		
633	Contractual Services - Legal	971		
634	Contractual Services - Mgt. Fees	80,851	4,256	4,256
635	Contractual Services - Testing	6,650	575	
636	Contractual Services - Other	155,077	4,286	4,286
641	Rental of Building/Real Property	5,407		
642	Rental of Equipment			
650	Transportation Expense	7,922		
656	Insurance - Vehicle	3,661		
657	Insurance - General Liability	2,629		
658	Insurance - Workmens Comp.			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense			
675	Miscellaneous Expenses	10,722		
Total Water Utility Expenses		\$ 335,560	\$ 9,647	\$ 8,542

SYSTEM NAME / COUNTY:

YEAR OF REPORT
December 31, 2015

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12,907					
588					
42,610					
	2,102		610		
					2,323
					971
21,275	21,275	4,256	4,256	4,256	17,021
921		5,154			
34,289	53,301	4,481	24,498	17,323	12,613
					5,407
					7,922
					3,661
2,629					
				391	10,331
\$ 115,219	\$ 76,678	\$ 13,891	\$ 29,364	\$ 21,970	\$ 60,249

UTILITY NAME: Parkland Utilities, Inc.

SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
December 31, 2015

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	-	7,086	521	6,565	6,252
February	-	6,835	444	6,391	6,359
March	2,760	4,426	533	6,653	6,483
April	-	7,419	460	6,959	6,099
May	-	7,472	585	6,887	6,512
June	1,406	5,500	477	6,429	6,499
July	3	6,565	466	6,102	6,258
August	-	6,245	480	5,765	6,270
September	-	5,067	436	4,631	4,618
October	-	5,439	398	5,041	5,339
November	-	5,843	597	5,246	5,575
December	-	6,385	510	5,875	5,474
Total for year	4,169	74,282	5,907	72,544	71,738

If water is purchased for resale, indicate the following:

Vendor Palm Beach County

Point of delivery Emergency Inter-Connect

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

N/A

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well # 1 (alternates with well # 2)	400 gpm	.578 mgd	Biscayne
Well # 2 (alternates with well # 1)	400 gpm	combined	Aquifer

UTILITY NAME: Parkland Utilities, Inc.
SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
December 31, 2015

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

Permitted Capacity of Plant (GPD): .58 MGD

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

Type of treatment (reverse osmosis,
sedimentation, chemical, aerated, etc): Chemical, aeration & filtration

LIME TREATMENT

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

FILTRATION

Type and size of area:

Pressure (in square feet): N/A Manufacturer N/A

Gravity (in GPM/square feet): N/A Manufacturer Infilco Degremont

UTILITY NAME: Parkland Utilities, Inc.

SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
December 31, 2015

CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	748	748
5/8"	Displacement	1.0	40	40
3/4"	Displacement	1.5	2	3
1"	Displacement	2.5	3	8
1 1/2"	Displacement or Turbine	5.0	3	15
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		
3"	Compound	16.0	2	32
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				854

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:

- 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.
- 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:

ERC = 71,738 gallons, divided by
 350 gallons per day
 365 days
 562 ERC's

UTILITY NAME: Parkland Utilities, Inc.
SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
December 31, 2015

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present ERC's * that system can efficiently serve.	<u>900</u>
2. Maximum number of ERC's * which can be served.	<u>900</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>900</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>900</u>
5. Estimated annual increase in ERC's * .	<u>Less than 10</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>Yes</u> <u>1,200 GPM for 2 hours</u>
7. Attach a description of the fire fighting facilities.	<u>Fire flow high service pump & 91 fire hydrants, with supplement from lakes and canals via pumping trucks</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this sys	<u>None</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
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 rule	<u>N/A</u>
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction be	<u>N/A</u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order of the DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>4061957</u>
12. Water Management District Consumptive Use Permit #	<u>06-00242-W</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

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

WASTEWATER OPERATION SECTION

UTILITY NAME: Parkland Utilities, Inc.

WASTEWATER LISTING OF SYSTEM GROUPS

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

The wastewater financial schedules (S-1 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 through S-14) must be filed for each system in the group.

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

[illegible]

UTILITY NAME: Parkland Utilities, Inc.
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
 December 31, 2015

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 2,984,353
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(2,572,539)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(2,264,669)
252	Advances for Construction	F-20	
	Subtotal		(1,852,855)
272	Add:		
	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	1,993,656
	Subtotal		140,801
114	Plus or Minus:		
	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		66,542
	Other (Specify):		
	WASTEWATER RATE BASE		\$ 207,343
	UTILITY OPERATING INCOME	S-3	\$ 17,813
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		8.59 %

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and
 Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: Parkland Utilities, Inc.
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
 December 31, 2015

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 595,586
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		595,586
401	Operating Expenses	S-10(a)	532,333
403	Depreciation Expense	S-6(a)	36,597
	Less: Amortization of CIAC	S-8(a)	(27,718)
	Net Depreciation Expense		8,879
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-14	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		26,826
408.11	Property Taxes		9,165
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		570
408	Total Taxes Other Than Income		36,561
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		577,773
	Utility Operating Income		17,813
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 17,813

UTILITY NAME: Parkland Utilities, Inc.

SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
December 31, 2015

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 20,182	\$ -	\$ -	\$ 20,182
352	Franchises				
353	Land and Land Rights	77,507			77,507
354	Structure and Improvements	363,149			363,149
355	Power Generation Equipment				
360	Collection Sewers - Force	1,255,366			1,255,366
361	Collection Sewers - Gravity	608,231			608,231
362	Special Collecting Structures	140,868			140,868
363	Services to Customers	156,544			156,544
364	Flow Measuring Devices	10,000			10,000
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	259,059			259,059
371	Pumping Equipment				
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	21,325	50,903		72,228
390	Office Furniture & Equipment				
391	Transportation Equipment	18,891			18,891
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	535	1,793		2,328
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Wastewater Plant		\$ 2,931,657	\$ 52,696	\$ -	\$ 2,984,353

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

Note:

UTILITY NAME: Parkland Utilities, Inc.

SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
December 31, 2015

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 20,182						
352	Franchises							
353	Land and Land Rights		\$ -	\$ -	\$ 77,507	\$ -	\$ -	\$ -
354	Structure and Improvements		363,149					
355	Power Generation Equipment							
360	Collection Sewers - Force		1,255,366					
361	Collection Sewers - Gravity		608,231					
362	Special Collecting Structures		140,868					
363	Services to Customers		156,544					
364	Flow Measuring Devices		10,000					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			259,059				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipme		72,228					
390	Office Furniture & Equipment							
391	Transportation Equipment							18,891
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							2,328
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
Total Wastewater Plant		\$ 20,182	\$ 2,606,386	\$ 259,059	\$ 77,507	\$ -	\$ -	\$ 21,219

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

UTILITY NAME: Parkland Utilities, Inc.

SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT December 31, 2015

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	40.00	%	2.50 %
352	Franchises		%	%
354	Structure and Improvements	27.00	%	3.70 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	27.00	%	3.70 %
361	Collection Sewers - Gravity	40.00	%	2.50 %
362	Special Collecting Structures	25.00	%	4.00 %
363	Services to Customers	35.00	%	2.86 %
364	Flow Measuring Devices	5.00	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	18.00	%	5.56 %
371	Pumping Equipment		%	%
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment		%	%
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment	15.00	%	6.67 %
390	Office Furniture & Equipment		%	%
391	Transportation Equipment	6.00	%	16.67 %
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment	16.00	%	6.25 %
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
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: Parkland Utilities, Inc.

SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
December 31, 2015

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e) 1	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 3,396	\$ 505	\$ -	\$ 505
352	Franchises				
354	Structure and Improvements	354,807	8,342		8,342
355	Power Generation Equipment				
360	Collection Sewers - Force	1,255,366	-		
361	Collection Sewers - Gravity	378,572	15,206		15,206
362	Special Collecting Structures	135,976	4,892		4,892
363	Services to Customers	105,153	4,477		4,477
364	Flow Measuring Devices	10,000	-		
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	259,059	-		
371	Pumping Equipment				
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	14,186	3,120		3,120
390	Office Furniture & Equipment				
391	Transportation Equipment	18,891	-		
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	535	55	1	56
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 2,535,941	\$ 36,597	\$ 1	\$ 36,598

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

UTILITY NAME Parkland Utilities, Inc.

SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
December 31, 2015

ANALYSIS OF ENTRIES IN SEWER 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-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ 3,901
352	Franchises					
354	Structure and Improvements					363,149
355	Power Generation Equipment					
360	Collection Sewers - Force		*	-		1,255,366
361	Collection Sewers - Gravity					393,778
362	Special Collecting Structures					140,868
363	Services to Customers					109,630
364	Flow Measuring Devices					10,000
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					259,059
371	Pumping Equipment					
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					17,306
390	Office Furniture & Equipment					
391	Transportation Equipment					18,891
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					591
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 2,572,539

*Rounding Correction

YEAR OF REPORT
December 31, 2015

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 2,199,869
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	64,800
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		64,800
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 2,264,669

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

[illegible]

UTILITY NAME: Parkland Utilities, Inc.
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
 December 31, 2015

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)
Capacity Fee	54	\$ 1,200	\$ 64,800
Total Credits			\$ 64,800

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 1,965,938
Debits during year:	
Accruals charged to Account	27,718
Other Debits (specify):	
Total debits	27,718
Credits during year (specify):	
Rounding	
Total credits	
Balance end of year	\$ 1,993,656

SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
December 31, 2015

ADDITIONS TO CONTRIBUTION IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

[illegible]

UTILITY NAME: Parkland Utilities, Inc.
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
 December 31, 2015

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			-
522.1	Measured Revenues: Residential Revenues	745	748	\$ 506,809
522.2	Commercial Revenues	44	45	85,544
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)			
522	Total Measured Revenues	789	793	592,353
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	789	793	\$ 592,353
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			3,233
	Total Other Wastewater Revenues			\$ 3,233

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

UTILITY NAME: Parkland Utilities, Inc.
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
 December 31, 2015

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				\$ 595,586

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

UTILITY NAME: Parkland Utilities, Inc.

SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
December 31, 2015

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 Collection EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits							
710	Purchased Sewage Treatment	151,544					151,544	
711	Sludge Removal Expense							
715	Purchased Power	16,164			16,164			
716	Fuel for Power Production	702			702			
718	Chemicals							
720	Materials and Supplies	499				499		
731	Contractual Services - Engineering							
732	Contractual Services - Accounting	2,323						
733	Contractual Services - Legal	971						
734	Contractual Services - Mgt. Fees	146,892	20,902	6,968	34,835	34,835		
735	Contractual Services - Testing							
736	Contractual Services - Other	163,938	25,912	14,064	25,717	34,830		
741	Rental of Building/Real Property	9,612						
742	Rental of Equipment							
750	Transportation Expense	7,917						
756	Insurance - Vehicle	3,661						
757	Insurance - General Liability	4,777	4,777					
758	Insurance - Workmens Comp.							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	23,333						
Total Wastewater Utility Expenses		\$ 532,333	\$ 51,591	\$ 21,032	\$ 77,418	\$ 70,164	\$ 151,544	\$ -

S-10(a)
GROUP 1

UTILITY NAME: Parkland Utilities, Inc.

SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
December 31, 2015

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES - OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES - MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES - OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES - MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ -	\$ -	\$ -		\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Production						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services - Engineering						
732	Contractual Services - Accounting		2,323				
733	Contractual Services - Legal		971				
734	Contractual Services - Mgt. Fees	13,934	35,418				
735	Contractual Services - Testing						
736	Contractual Services - Other	38,272	25,143				
741	Rental of Building/Real Property		9,612				
742	Rental of Equipment						
750	Transportation Expense		7,917				
756	Insurance - Vehicle		3,661				
757	Insurance - General Liability						
758	Insurance - Workmens Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses	708	22,625				
Total Wastewater Utility Expenses		\$ 52,914	\$ 107,670	\$ -	\$ -	\$ -	\$ -

S-10(b)
GROUP 1

UTILITY NAME: Parkland Utilities, Inc.
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
 December 31, 2015

CALCULATION OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	669	669
3/4"	Displacement	1.5	108	162
1"	Displacement	2.5	6	15
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0	2	16
3"	Displacement	15.0		
3"	Compound	16.0	1	16
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				888

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:

- 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.
- If no historical flow data are available, use:

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

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:

$$(\frac{78,857,000}{\text{(total gallons treated)}} / 365 \text{ days}) / 280 \text{ gpd} = 772$$

UTILITY NAME: Parkland Utilities, Inc.

SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT
December 31, 2015

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	Purchased		
Basis of Permit Capacity (1)	N/A		
Manufacturer	N/A		
Type (2)	N/A		
Hydraulic Capacity	N/A		
Average Daily Flow	216,017		
Total Gallons of Wastewater Treated (3)	78,857,000	Purchased Treatment Broward County	
Method of Effluent Disposal	N/A		

(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.

(3) Purchased treatment

UTILITY NAME: Parkland Utilities, Inc.
 SYSTEM NAME / COUNTY: Parkland Utilities, Inc. / Broward

YEAR OF REPORT December 31, 2015

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present ERC's * that system can efficiently serve.	<u>888</u>
2. Maximum number of ERC's * which can be served.	<u>888</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>888</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>888</u>
5. Estimated annual increase in ERC's *.	<u>Less than 10</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	
<u>None</u>	
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.	
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	
<u>N/A</u>	
If so, when? <u>N/A</u>	
9. Has the utility been required by the DEP or water management district to implement reuse?	
<u>N/A</u>	
If so, what are the utility's plans to comply with the DEP? <u>N/A</u>	
10. When did the company last file a capacity analysis report with the DEP?	
<u>N/A</u>	
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?	
<u>N/A</u>	
c. When will construction begin?	
<u>N/A</u>	
d. Attach plans for funding the required upgrading.	
<u>N/A</u>	
e. Is this system under any Consent Order of the DEP?	
<u>N/A</u>	
11. Department of Environmental Protection ID #	<u>4061957</u>

* An ERC is determined based on the calculation on the bottom of Page S-11

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: Parkland Utilities, Inc.

For the Year Ended December 31, 2015

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ -	\$ -	\$ -
Total Metered Sales ((461.1 - 461.5)	309,133	309,133	-
Total Fire Protection Revenue (462.1 - 462.2)	15,455	15,455	-
Other Sales to Public Authorities (464)	-	-	-
Sales to Irrigation Customers (465)	-	-	-
Sales for Resale (466)	-	-	-
Interdepartmental Sales (467)	-	-	-
Total Other Water Revenues (469 - 474)	3,233	3,233	-
Total Water Operating Revenue	\$ 327,821	\$ 327,821	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
Net Water Operating Revenues	\$ 327,821	\$ 327,821	\$ -
Explanations:			
Instructions: For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).			

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: Parkland Utilities, Inc.

For the Year Ended December 31, 2015

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate revenues (521.1 - 521.6)	\$ -	\$ -	\$ -
Total Measured Revenues (522.1 - 522.5)	592,353	592,353	-
Revenues from Public Authorities (523)	-	-	-
Revenues from Other Systems (524)	-	-	-
Interdepartmental Revenues (525)	-	-	-
Total Other Wastewater Revenues (530 - 536)	3,233	3,233	-
Reclaimed Water Sales (540.1 - 544)	-	-	-
Total Wastewater Operating Revenue	\$ 595,586	\$ 595,586	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	-
Net Wastewater Operating Revenues	\$ 595,586	\$ 595,586	\$ -
Explanations:			
Instructions: For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).			