



Public Service Commission

-M-E-M-O-R-A-N-D-U-M-

DATE: December 12, 1997
TO: Division of Records and Reporting
FROM: Division of Legal Services (Gervasi) *pes*
RE: Docket No. 971186-SU - Application for approval of reuse project plan and increase in wastewater rates in Seminole County by Sanlando Utilities Corporation.

Please file the attached letter with accompanying attachments, dated December 10, 1997, in the docket file for the above-referenced docket.

RG/dr

cc: Division of Water and Wastewater (Willis, Bethea, Casey, Crouch, Rendell, Xanders)

- ACK _____
- AFA _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG _____
- LEG _____
- LIN _____
- OPC _____
- RCH _____
- SEC J
- WAS _____
- OTH _____

DOCUMENT NUMBER-DATE
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 FPSC-RECORDS/REPORTING

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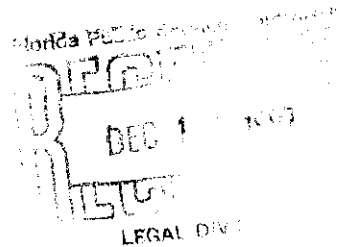
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December 10, 1997

FEDERAL EXPRESS

Rosanne Gervasi, Senior Attorney
Division of Legal Services
Florida Public Service Commission
Capital Circle Office Center
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850



Re: Docket No. 971186-SU - Application for Approval of Reuse Project Plan and Increase in Wastewater Rates in Seminole County by Sanlando Utilities Corporation.

Dear Rosanne:

Enclosed are three separate documents which are identified as follows:

1. A revision of Exhibit "4" to the original filing that was filed in this matter.
2. A revision of Exhibit "5" to the original filing that was filed in this matter.
3. Revised workpapers to support the two revised Exhibits.

These documents reflect changes which have been made due to the inclusion of an additional 300,000 gpd potential reuse customer that was unknown at the time the original filing was made, and the requisite adjustments in consumption and system costs. Additionally, we have received since the original filing actual pumping data from the golf courses who are potential customers for the reuse system, and there is some adjustment to the numbers to reflect more accurate gallonage with respect to those potential customer.

We regret the inconvenience this revision to the numbers is causing. As we discussed by telephone today, we would prefer to not withdraw our application and refile, but would rather simply

Rosanne Gervasi, Senior Attorney

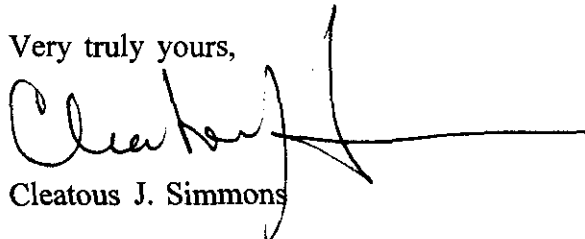
December 10, 1997

Page 2

amend the filing. If this causes an adjustment in the 5 month time period, then we will have to deal with that.

Please call me when you receive the enclosures and discuss with me the actual procedure we should follow to amend our filing.

Very truly yours,

A handwritten signature in black ink, appearing to read "Cleatous J. Simmons", with a long horizontal flourish extending to the right.

Cleatous J. Simmons

CJS/tli

Enclosures

001080/54729

c: Mr. Bob Mandell
John F. Lowndes, Esquire
Jack Shreve, Esquire
Nancy Barnard, Esquire

EXHIBIT "A"
REVISED SCHEDULE 4
TO ORIGINAL FILING

Summary of Revenue Requirement Allocations

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7		Col. 8	Col. 9
	Description	Test Year 1996	Adjustmts	ProForma Test Year	Support Sched	Alloc Symbol	Effluent Reuse		Disposal	Other
							Irrigation			
1	O & M Expense	\$ 2,157,902	\$ 82,443	\$ 2,240,345	F		\$ 0	\$ 98,010	\$ 2,142,335	
2	Depreciation, Net	160,436	106,104	266,540	G		0	111,799	154,741	
3	Taxes, Other	227,931	25,082	253,013	H		0	40,649	212,364	
4	Income Taxes	56,645	(20,681)	35,964		I	0	18,590	17,374	
5	Return Requirement	281,898	163,736	445,633	B		0	230,348	215,285	
6	Revenue Requirement	<u>\$ 2,884,812</u>	<u>\$ 356,684</u>	<u>\$ 3,241,496</u>			<u>\$ 0</u>	<u>\$ 499,396</u>	<u>\$ 2,742,100</u>	
7	Percentage						<u>0.00%</u>	<u>15.41%</u>	<u>84.59%</u>	

IRRIGATION CUSTOMERS

Effluent Reuse Cost per 1,000 Gallons:

\$0 / 0 thousand gals. = \$0.00 per 1,000 gals.

OR

Effluent Reuse Cost per Base Facility and Usage Charges:

Base Facility Charge per ERC = \$0.00 per month

Usage Charge = \$0.00 per 1,000 gals.

EFFLUENT DISPOSAL CUSTOMERS

Effluent Disposal Cost per 1,000 Gallons:

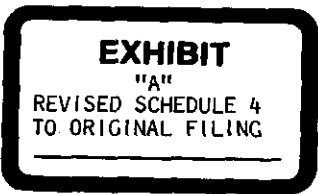
\$356,684 / 1,039,367 thousand gals. = \$0.34 per 1,000 gals.

OR

Effluent Disposal Cost per Base Facility and Usage Charges:

Base Facility Charge per ERC = \$1.87 per month

Usage Charge = \$0.14 per 1,000 gals.



SANLANDO UTILITIES CORPORATION
Effluent Rate Study – Sewer Operations
Cost Allocation

Schedule B
REVISED
Exh. Sch '4'

Rate Base Allocation

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9
	Description	12/31/96 Balance	Adjustmts	ProForma Balance	Support Schedule	Allocation Symbol	Effluent Reuse Irrigation Disposal		Other
1	Utility Plant in Service – Sewer	\$ 13,540,094	\$ 2,176,575	\$ 15,716,669	C		\$ 0	\$ 2,255,611	\$ 13,461,059
2	Construction Work in Progress	0	0	0	C		0	0	0
3	Accumulated Depreciation	(6,601,807)	(48,335)	(6,650,142)	D		0	(76,226)	(6,573,916)
4	Contributions in Aid of Constr.	(10,334,989)	0	(10,334,989)	E		0	0	(10,334,989)
5	Accum. Amortization of CIAC	5,247,478	0	5,247,478	E		0	0	5,247,478
6	Avg Unamortized Rate Case Exp.	0	20,000	20,000	See note	j	0	20,000	0
7	Working Capital Allowance	289,738	10,305	280,043	F		0	12,251	267,792
8	Rate Base	\$ 2,120,514	\$ 2,158,546	\$ 4,279,060			\$ 0	\$ 2,211,636	\$ 2,067,424
9	Percentage						0.00%	51.69%	48.31%

Note: Based on \$40,000 of Rate Case Expense, amortized over 4 years.

SANLANDO UTILITIES CORPORATION
Effluent Rate Study – Sewer Operations
Cost Allocation

Schedule C
REVISED
Exh. Sch '4'

Utility Plant in Service by Primary Account

Line No.	Col. 1 Account No. and Name	Col. 2 12/31/96 Balance	Col. 3 Adjustmt	Col. 4 Adjusted Balance	Col. 5 Alloc. Symbol	Col. 6 Effluent Reuse		Col. 7 Disposal	Col. 8 Other
						Irrigation	Disposal		
1	INTANGIBLE PLANT:								
2	351.1 – Organization	\$ 0	\$ 0	0	f	\$ 0	\$ 0	0	0
3	352.1 – Franchises	0	0	0	f	0	0	0	0
4	389.1 – Other Plant & Misc. Eqpmt	0	0	0	f	0	0	0	0
5	COLLECTION PLANT:								
6	353.2 – Land & Land Rights	0	0	0	c	0	0	0	0
7	354.2 – Structures & Improvements	0	0	0	c	0	0	0	0
8	360.2 – Collection Sewers – Force	63,772	0	63,772	c	0	0	63,772	63,772
9	361.2 – Collection Sewers – Gravity	6,642,677	0	6,642,677	c	0	0	6,642,677	6,642,677
10	362.2 – Special Collection Struct.	0	0	0	c	0	0	0	0
11	363.2 – Services to Customers	0	0	0	c	0	0	0	0
12	364.2 – Flow Measuring Devices	0	0	0	c	0	0	0	0
13	365.2 – Flow Measuring Install.	0	0	0	c	0	0	0	0
14	389.2 – Other Plant & Misc. Eqpmt	0	0	0	c	0	0	0	0
15	SYSTEM PUMPING PLANT:								
16	353.3 – Land & Land Rights	0	0	0	c	0	0	0	0
17	354.3 – Structures & Improvements	0	0	0	c	0	0	0	0
18	370.3 – Receiving Wells	0	0	0	c	0	0	0	0
19	371.3 – Electric Pumping Eqpmt	1,211,330	0	1,211,330	c	0	0	1,211,330	1,211,330
20	389.3 – Other Plant & Misc. Eqpmt	0	0	0	c	0	0	0	0
21	TREATMENT/DISPOSAL PLANT:								
22	353.4 – Land & Land Rights	202,207	0	202,207	b	0	37,003	165,204	165,204
23	354.4 – Structures & Improvements	248,782	0	248,782	c	0	0	248,782	248,782
24	360.4 – Treatment/Disposal Equip.	3,918,098	0	3,918,098	c	0	0	3,918,098	3,918,098
25	381.4 – Plant Sewers	19,560	0	19,560	c	0	0	19,560	19,560
26	382.4 – Outfall Sewers	644,005	1,091,336	1,735,341	a	0	1,091,336	644,005	644,005
27	389.4 – Other Plant & Misc. Equip	14,647	1,085,239	1,099,886	a	0	1,085,239	14,647	14,647
28	GENERAL PLANT:								
29	353.5 – Land & Land Rights	0	0	0	f	0	0	0	0
30	354.5 – Structures & Improvements	9,971	0	9,971	f	0	729	9,242	9,242
31	390.5 – Office Furniture & Equip.	52,467	0	52,467	f	0	3,835	48,632	48,632
32	391.5 – Transportation Equipment	150,611	0	150,611	f	0	11,009	139,602	139,602
33	392.5 – Stores Equipment	317	0	317	f	0	23	294	294
34	393.5 – Tools, Shop, Garage Equip.	65,620	0	65,620	f	0	4,797	60,823	60,823
35	394.5 – Laboratory Equipment	57,539	0	57,539	f	0	4,206	53,333	53,333
36	395.5 – Power Operated Equip	91,169	0	91,169	f	0	6,664	84,505	84,505
37	396.5 – Communication Equipment	14,728	0	14,728	f	0	1,077	13,651	13,651
38	397.5 – Miscellaneous Equipment	12,570	0	12,570	f	0	919	11,651	11,651
40	398.5 – Other Tangible Plant	120,024	0	120,024	f	0	8,773	111,251	111,251
41	Total	\$ 13,540,094	\$ 2,176,575	\$ 15,716,669		\$ 0	\$ 2,255,611	\$ 13,461,059	
42	Percentage					0.00%	14.35%	85.65%	

SANLANDO UTILITIES CORPORATION
Effluent Rate Study—Sewer Operations
Cost Allocation

Schedule D
REVISED
 Exh. Sch "4"

Accumulated Depreciation Allocation

Line No.	Col. 1 Account No. and Name	Col. 2 12/31/96 Balance	Col. 3 Adjustmt	Col. 4 Adjusted Balance	Col. 5 Alloc Symbol	Col. 6 Effluent Reuse		Col. 7 Disposal	Col. 8 Other
						Irrigation	Disposal		
1	INTANGIBLE PLANT:								
2	351.1—Organization	\$ 0	\$ 0	0	f	\$ 0		\$ 0	0
3	352.1—Franchises	0	0	0	f	0		0	0
4	389.1—Other Plant & Misc. Eqpmt	0	0	0	f	0		0	0
5	COLLECTION PLANT:								
6	353.2—Land & Land Rights	0	0	0	c	0		0	0
7	354.2—Structures & Improvements	0	0	0	c	0		0	0
8	360.2—Collection Sewers—Force	13,441	0	13,441	c	0		0	13,441
9	361.2—Collection Sewers—Gravity	2,628,042	0	2,628,042	c	0		0	2,628,042
10	362.2—Special Collection Struct.	0	0	0	c	0		0	0
11	363.2—Services to Customers	0	0	0	c	0		0	0
12	364.2—Flow Measuring Devices	0	0	0	c	0		0	0
13	365.2—Flow Measuring Install.	0	0	0	c	0		0	0
14	389.2—Other Plant & Misc. Eqpmt	0	0	0	c	0		0	0
15	SYSTEM PUMPING PLANT:								
16	353.3—Land & Land Rights	0	0	0	c	0		0	0
17	354.3—Structures & Improvements	0	0	0	c	0		0	0
18	370.3—Receiving Wells	0	0	0	c	0		0	0
19	371.3—Electric Pumping Eqpmt	922,471	0	922,471	c	0		0	922,471
20	389.3—Other Plant & Misc. Eqpmt	0	0	0	c	0		0	0
21	TREATMENT/DISPOSAL PLANT:								
22	353.4—Land & Land Rights	0	0	0	b	0		0	0
23	354.4—Structures & Improvements	118,084	0	118,084	c	0		0	118,084
24	380.4—Treatment/Disposal Equip.	2,176,603	0	2,176,603	c	0		0	2,176,603
25	381.4—Plant Sewers	10,850	0	10,850	c	0		0	10,850
26	382.4—Outfall Sewers	339,546	18,189	357,735	a	0		18,189	339,546
27	389.4—Other Plant & Misc. Equip	11,212	30,146	41,358	a	0		30,146	11,212
28	GENERAL PLANT:								
29	353.5—Land & Land Rights	0	0	0	h	0		0	0
30	354.5—Structures & Improvements	4,733	0	4,733	h	0		346	4,387
31	390.5—Office Furniture & Equip.	34,281	0	34,281	h	0		2,506	31,775
32	391.5—Transportation Equipment	93,335	0	93,335	h	0		6,822	86,513
33	392.5—Stores Equipment	317	0	317	h	0		23	294
34	393.5—Tools, Shop, Garage Equip.	32,482	0	32,482	h	0		2,375	30,107
35	394.5—Laboratory Equipment	33,114	0	33,114	h	0		2,421	30,693
36	395.5—Power Operated Equip	59,790	0	59,790	h	0		4,370	55,420
37	396.5—Communication Equipment	4,213	0	4,213	h	0		308	3,905
38	397.5—Miscellaneous Equipment	2,777	0	2,777	h	0		203	2,574
39	398.5—Other Tangible Plant	116,516	0	116,516	h	0		8,517	107,999
40	Total	\$ 6,601,807	\$ 48,335	\$ 6,650,142		\$ 0		\$ 76,226	\$ 6,573,916
41	Percentage					0.00%		1.15%	98.85%

SANLANDO UTILITIES CORPORATION
Effluent Rate Study – Sewer Operations
Cost Allocation

Schedule E
REVISED
Exh. Sch '4'

CIAC and Accumulated Amortization of CIAC Allocation

Line No.	Col. 1	Col. 2	Col. 3	Col. 4		Col. 5	Col. 6
	Account No. and Name	12/31/96 Balance	Allocation Symbol	Irrigation	Disposal	Other	
1	Contributions in Aid of Construction:						
2	Plant Capacity Fees	\$ 3,918,098	c	\$ 0	\$ 0		3,918,098
3	Main Extensions	6,416,891	c	0	0		6,416,891
4	Contributed Lines	0	c	0	0		0
5	Other Contributed Property	0	c	0	0		0
6	Service Installation Fees	0	c	0	0		0
7	Total CIAC	\$ 10,334,989		\$ 0	\$ 0		10,334,989
8	Percentage			0.00%	0.00%		100.00%
8	Accum. Amortization of CIAC:						
9	Plant Capacity Fees	\$ 2,176,603	c	\$ 0	\$ 0		2,176,603
10	Main Extensions	3,070,875	c	0	0		3,070,875
11	Contributed Lines	0	c	0	0		0
12	Other Contributed Property	0	c	0	0		0
13	Service Installation Fees	0	c	0	0		0
14	Total Amortization of CIAC	\$ 5,247,478		\$ 0	\$ 0		5,247,478
15	Percentage			0.00%	0.00%		100.00%

SANLANDO UTILITIES CORPORATION
Effluent Rate Study - Sewer Operations
Cost Allocation

Schedule F
REVISED
Exh. Sch '4'

Allocation of Operation and Maintenance Expenses

Line No.	Col. 1 Acct. No. and Description	Col. 2 1996	Col. 3 Adjustmts	Col. 4 Adjusted Total	Col. 5 Alloc Symbol	Col. 6 Effluent Reuse		Col. 7 Disposal	Col. 8 Other
						Irrigation	Disposal		
1	COLLECTION EXPENSE:								
2	701-Salaries & Wages	\$ 33,745	\$ 0	\$ 33,745	c	\$ 0	\$ 0	\$ 0	\$ 33,745
3	704-Employee Benefits	6,874	0	6,874	c	0	0	0	6,874
4	715-Purchased Power	0	0	0	c	0	0	0	0
5	720-Materials & Supplies	16,140	0	16,140	c	0	0	0	16,140
6	731-Contract Services, Engr.	9	0	9	c	0	0	0	9
7	742-Equipment Rental	315	0	315	c	0	0	0	315
8	750-Transportation Exp.	9,076	0	9,076	c	0	0	0	9,076
9	775-Misc. Expenses	46,979	0	46,979	c	0	0	0	46,979
10	PUMPING EXPENSE:								
11	701-Salaries & Wages	74,718	0	74,718	c	0	0	0	74,718
12	704-Employee Benefits	15,221	0	15,221	c	0	0	0	15,221
13	715-Purchased Power	59,756	0	59,756	c	0	0	0	59,756
14	718-Chemicals	3,843	0	3,843	c	0	0	0	3,843
15	720-Materials & Supplies	8,640	0	8,640	c	0	0	0	8,640
16	731-Contract Services, Engr.	3	0	3	c	0	0	0	3
17	750-Transportation Exp.	11,791	0	11,791	c	0	0	0	11,791
18	775-Misc. Expenses	32,947	0	32,947	c	0	0	0	32,947
19	TREATMENT PLANT EXPENSE:								
20	701-Salaries & Wages	295,575	23,015	318,590	d	0	23,015	295,575	295,575
21	704-Employee Benefits	60,214	4,689 (f)	64,903	i	0	4,689	60,214	60,214
22	710-Purchased Treatment	149,289	0	149,289	c	0	0	0	149,289
23	711-Sludge Removal	109,796	0	109,796	c	0	0	0	109,796
24	715-Purchased Power	163,365	30,934	194,299	d	0	30,934	163,365	163,365
25	718-Chemicals	116,127	3,413	119,540	d	0	3,413	116,127	116,127
26	720-Materials & Supplies	24,359	3,545	27,904	d	0	3,545	24,359	24,359
27	731-Contract Services, Engr.	58,969	977	59,946	d	0	977	58,969	58,969
28	735-Contract Services, Other	30,440	3,989	34,429	d	0	3,989	30,440	30,440
29	742-Equipment Rental	0	46	46	d	0	46	0	0
30	750-Transportation Exp.	6,040	1,214	7,254	d	0	1,214	6,040	6,040
31	775-Misc. Expenses	27,256	621	27,877	d	0	621	27,256	27,256
32	CUSTOMER BILLING:								
33	701-Salaries & Wages	77,334	0	77,334	g	0	0	0	77,334
34	704-Employee Benefits	15,754	0	15,754	g	0	0	0	15,754
35	720-Materials & Supplies	0	0	0	g	0	0	0	0
36	742-Equipment Rental	0	0	0	g	0	0	0	0
37	770-Bad Debt Expense	2,151	0	2,151	c	0	0	0	2,151
38	775-Misc. Expenses	30,760	0	30,760	g	0	0	0	30,760
39	GENERAL & ADMINISTRATIVE:								
40	701-Salaries & Wages	86,553	0	86,553	f	0	2,010	84,543	84,543
41	703-Officers Compensation	139,364	0	139,364	f	0	3,236	136,128	136,128
42	704-Employee Benefits	17,632	0	17,632	f	0	409	17,223	17,223
43	715-Purchased Power	7,316	0	7,316	f	0	170	7,146	7,146
44	720-Materials & Supplies	0	0	0	f	0	0	0	0
45	732-Contract Services, Acctg.	6,332	0	6,332	f	0	147	6,185	6,185
46	733-Contract Services, Legal	41,485	0	41,485	f	0	963	40,522	40,522
47	734-Contract Serv, Mgmt Fee	109,799	0	109,799	f	0	2,550	107,249	107,249
48	735-Contract Services, Other	7,685	0	7,685	f	0	178	7,507	7,507
49	741-Property Rental	87,458	0	87,458	f	0	2,031	85,427	85,427
50	742-Equipment Rental	49	0	49	f	0	1	48	48
51	750-Transportation Exp.	3,059	0	3,059	f	0	71	2,988	2,988
52	756-Insurance, Vehicle	15,328	0	15,328	f	0	356	14,972	14,972
53	757-Insurance, Gen. Liability	41,896	0	41,896	f	0	973	40,923	40,923
54	758-Workman's Comp. Ins.	29,436	0	29,436	f	0	684	28,752	28,752
55	759-Insurance, Other	0	0	0	f	0	0	0	0
56	760-Advertising	0	0	0	f	0	0	0	0
57	766-Rate Case Exp.	0	10,000	10,000	j	0	10,000	0	0
58	767-Reg. Commission Exp.	0	0	0	f	0	0	0	0
59	775-Misc. Expenses	77,022	0	77,022	f	0	1,788	75,234	75,234
62	Total	\$ 2,157,902	\$ 82,443	\$ 2,240,345		\$ 0	\$ 98,010	\$ 2,142,335	
63	Percentage					0.00%	4.38%	95.63%	

SANLANDO UTILITIES CORPORATION
Effluent Rate Study—Sewer Operations
Cost Allocation

Schedule G
REVISED
Exh. Sch "4"

Depreciation Expense Allocation

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
	Description	1996	Allocation Symbol	Effluent Reuse		Other
				Irrigation	Disposal	
1	Intangible Plant	\$ 0	f	\$ 0	\$ 0	\$ 0
2	Collecting System	149,740	c	0	0	149,740
3	Pumping System	67,297	c	0	0	67,297
4	Treatment and Disposal	344,956	e	0	105,703	239,253
5	General Plant:					
6	Other Than Transportation	39,715	f	0	3,735	35,980
7	Transportation Equipment	25,102	f	0	2,361	22,741
8	Total Depreciation—UPIS	626,810		0	111,799	515,011
9	Amortization of CIAC	(360,270)	Sch. E	0	0	(360,270)
10	Total Annual Depreciation	\$ <u>266,540</u>		\$ <u>0</u>	\$ <u>111,799</u>	\$ <u>154,741</u>
11	Percentage			<u>0.00%</u>	<u>41.94%</u>	<u>58.06%</u>

SANLANDO UTILITIES CORPORATION
Effluent Rate Study – Sewer Operations
Cost Allocation

Schedule G.1
REVISED
Exh. Sch *4*

Depreciation Expense by Primary Account

Line No.	Col. 1 Account No. and Name	Col. 2 UPIS Balance Adj 12/31/96	Col. 3 Deprec. Rate	Col. 4 Annual Expense
1	INTANGIBLE PLANT:			
2	351.1–Organization	\$ 0	2.5000%	\$ 0
3	352.1–Franchises	0	2.5000%	0
4	389.1–Other Plant & Misc. Equipment	0	5.5556%	0
5	COLLECTION PLANT:			
6	353.2–Land & Land Rights	0	n/a	0
7	354.2–Structures & Improvements	0	3.1250%	0
8	360.2–Collection Sewers–Force	63,772	3.3333%	2,126
9	361.2–Collection Sewers–Gravity	6,642,677	2.2222%	147,614
10	362.2–Special Collection Struct.	0	2.5000%	0
11	363.2–Services to Customers	0	2.6316%	0
12	364.2–Flow Measuring Devices	0	20.0000%	0
13	365.2–Flow Measuring Install.	0	2.6316%	0
14	389.2–Other Plant & Misc. Equipment	0	5.5556%	0
15	SYSTEM PUMPING PLANT:			
16	353.3–Land & Land Rights	0	n/a	0
17	354.3–Structures & Improvements	0	3.1250%	0
18	370.3–Receiving Wells	0	3.1250%	0
19	371.3–Electric Pumping Equipment	1,211,330	5.5556%	67,297
20	389.3–Other Plant & Misc. Equipment	0	5.5556%	0
21	TREATMENT/DISPOSAL PLANT:			
22	353.4–Land & Land Rights	202,207	n/a	0
23	354.4–Structures & Improvements	248,782	3.1250%	7,774
24	380.4–Treatment/Disposal Equip.	3,918,098	5.5556%	217,674
25	381.4–Plant Sewers	19,560	2.8571%	559
26	382.4–Outfall Sewers	1,735,341	3.3333%	57,844
27	389.4–Other Plant & Misc. Equipment	1,099,886	5.5556%	61,105
28	GENERAL PLANT – SEWER:			
29	353.5–Land & Land Rights	0	n/a	0
30	354.5–Structures & Improvements	9,971	2.5000%	249
31	390.5–Office Furniture & Equip.	52,467	6.6667%	3,498
32	391.5–Transportation Equipment	150,611	16.6667%	25,102
33	392.5–Stores Equipment	317	5.5556%	18
34	393.5–Tools, Shop, Garage Equip.	65,620	6.2500%	4,101
35	394.5–Laboratory Equipment	57,539	6.6667%	3,836
36	395.5–Power Operated Equipment	91,169	6.2500%	5,698
37	396.5–Communication Equipment	14,728	10.0000%	1,473
38	397.5–Miscellaneous Equipment	12,570	6.6667%	838
39	398.5–Other Tangible Plant	120,024	16.6667%	20,004
40	Subtotal	<u>\$ 15,716,669</u>		<u>\$ 626,810</u>
41	CIAC Amortization:			
42	Plant Capacity Fees	\$ 3,918,098	5.5556%	\$ 217,674
43	Main Extensions	6,416,891	2.2222%	142,596
44	Contributed Lines	0	3.3333%	0
45	Other Contributed Property	0	3.9880%	0
46	Service Installation Fees	0	2.6316%	0
47	Subtotal	<u>\$ 10,334,989</u>		<u>\$ 360,270</u>
48	Net, Depreciation Expense			<u>\$ 266,540</u>

SANLANDO UTILITIES CORPORATION
Effluent Rate Study-- Sewer Operations
Cost Allocation

Schedule H
REVISED
 Exh. Sch "4"

Allocation of Taxes, Other Than Income Tax

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6		Col. 7	Col. 8
	Description	1996	Adjustmt	ProForma Amount	Allocation Symbol	Irrigation	Effluent Reuse Disposal	Disposal	Other
1	Payroll Taxes	\$ 46,480	1,884 (2)	48,364	k	\$ 0	\$ 2,048	\$ 46,316	
2	Property Taxes	32,365	5,816 (3)	38,181	Sch. C	0	5,479	32,702	
3	Other Tax & Licenses	20,601	0	20,601	Sch. B	0	10,649	9,952	
4	Revenue Taxes	<u>128,485</u>	<u>17,382 (1)</u>	<u>145,867</u>	Sch. A	0	<u>22,473</u>	<u>123,394</u>	
5	Total Taxes, Other	\$ <u>227,931</u>	\$ <u>25,082</u>	\$ <u>253,013</u>		\$ <u>0</u>	\$ <u>40,649</u>	\$ <u>212,364</u>	
6	Percentage					<u>0.00%</u>	<u>16.07%</u>	<u>83.93%</u>	

Note : (1) Revenue Tax Calculation :

Pro Forma Revenue Rqt	3,241,496
Rev Tax Rate	<u>4.50%</u>
Pro Forma Revenue Tax	<u>145,867</u>
1996 Revenue Tax	<u>(128,485)</u>
Adj	<u>17,382</u>

Note : (2) Payroll Tax Calculation :

Existing Payroll Expense	567,925
Payroll Taxes	46,480
Effective Rate	8.18%
Additional Payroll Cost	23,015
Additional Payroll Taxes	<u>1,884</u>

Note : (3) Property Tax Calculation :

<u>Tangible Assets (a)</u>	<u>Orig. Cost</u>	<u>Tax</u>	<u>Effective Millage Rate</u>
Existing UPIS	6,039,029	32,365	\$5.3593
UPIS Additions	<u>1,085,239</u>		<u>\$5.3593</u>
Additional Property Taxes	<u>5,816</u>		

(a) Total UPIS less collection mains, outfall mains and transportation equipment.

SANLANDO UTILITIES CORPORATION
Effluent Rate Study – Sewer Operations
Cost Allocation

Schedule I
REVISED
Exh. Sch "4"

Effluent Reuse Allocation Symbols

Line No.	Allocation Symbols	Description	ADF (kgals)	Hydraulic Share	Benefit Weighing	Allocation Factor
1	a	Items bearing this symbol are allocated based on hydraulic share of Effluent Reuse facility with a weighing adjustment for cost benefits to general customer base.				
2						
3						
4						
5		Irrigation Demand	0	0.00%	0%	0.00%
6		Reuse Disposal Capacity	2,300	100.00%	100%	100.00%
7						
8	b	Treatment & Disposal Land is allocated based on proportionate share of T & D plant costs (excluding outfall mains to golf courses).				
9						
10		T & D Plant Cost			5,930,331	
11		Effluent Reuse, Irrigation Plant			0	0.00%
12		Effluent Reuse, Disposal Plant			1,085,239	18.30%
13						
14	c	These items are not necessary for providing effluent service and do not impact effluent costs.				0.00%
15						
16						
17	d	Items bearing this symbol are allocated based on the relative effluent reuse flow to total effluent reuse system capacity.				
18						
19		Effluent Reuse Capacity – ADF (kgals)			2,300.0	
20		Irrigation Demand – ADF (kgals)			0.0	0.00%
21		Reuse Disposal Capacity – ADF (kgals)			2,300.0	100.00%
22						
23	e	Items bearing this symbol are allocated based on the relationship of effluent reuse T & D facilities to total treatment and disposal plant.				
24						
25		Total T & D Plant			7,223,874	
26		Effluent Reuse Facilities			0	0.00%
27		Effluent Disposal Facilities			2,213,579	30.64%
28						
29	f	Items bearing this symbol are allocated based on a 50% weighing of all other (effluent reuse disposal) items and do not impact effluent reuse irrigation costs.				
30						
31						
32	g	Items bearing this symbol are allocated to effluent reuse based on judgement.				0.00%
33						
34	h	Accumulated depreciation for general plant items are allocated based on the UPIS (general plant) allocation.				
35						
36						
37	i	Treatment & Disposal benefits and comp insurance are allocated on the basis T & D labor costs.				
38						
39						
40	j	Rate case related costs are allocated to effluent reuse disposal costs.				
41						
42	k	Payroll taxes are allocated on the basis of the allocation of total labor costs.				
43		Total Labor			590,940	
44		Effluent Reuse Labor Costs			0	0.00%
45		Effluent Disposal Labor Costs			25,025	4.23%
46						
47	l	Income taxes are calculated as follows and allocated on the basis of the Rate Base.				
48		Rate of Return	10.41%	Less	10.41% Wgt Cost of Debt	=
49		Wgt Cost Equity	0.00%	x	4,279,060 Rate Base	=
50		Debt Coverage Rq	59,609	x	160.33% Gross-Up	=
51		Pre-tax Coverage	95,573	x	37.630% Tax Rate	=
52					<u>35,964</u> FIT	

EXHIBIT "A"
REVISED SCHEDULE 5
TO ORIGINAL FILING

SANLANDO UTILITIES CORPORATION
Effluent Rate Study—Sewer Operations
Cost Allocation

Schedule A
REVISED
Exh. Sch "5"

Summary of Revenue Requirement Allocations

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7		Col. 8	Col. 9
	Description	Test Year 1996	Adjustmts	ProForma Test Year	Support Sched	Alloc Symbol	Effluent Reuse		Disposal	Other
							Irrigation			
1	O & M Expense	\$ 2,157,902	\$ 82,443	\$ 2,240,345	F		\$ 44,684	\$ 45,768	\$ 2,149,893	
2	Depreciation, Net	160,436	106,104	266,540	G		14,936	96,001	155,603	
3	Taxes, Other	227,931	25,062	253,013	H		8,061	32,113	212,839	
4	Income Taxes	56,645	(20,681)	35,964		I	2,661	15,903	17,399	
5	Return Requirement	281,896	163,736	445,633	B		32,977	197,059	215,597	
6	Revenue Requirement	<u>\$ 2,884,812</u>	<u>\$ 356,684</u>	<u>\$ 3,241,496</u>			<u>\$ 103,319</u>	<u>\$ 386,844</u>	<u>\$ 2,751,332</u>	
7	Percentage						<u>3.19%</u>	<u>11.93%</u>	<u>84.86%</u>	

IRRIGATION CUSTOMERS

Effluent Reuse Cost per 1,000 Gallons:

\$103,319 / 474,500 thousand gals. = \$0.22 per 1,000 gals.

OR

Effluent Reuse Cost per Base Facility and Usage Charges:

Base Facility Charge per ERC = \$1,060.00 per month

Usage Charge = \$0.11 per 1,000 gals.

EFFLUENT DISPOSAL CUSTOMERS

Effluent Disposal Cost per 1,000 Gallons:

\$253,365 / 1,039,367 thousand gals. = \$0.24 per 1,000 gals.

OR

Effluent Disposal Cost per Base Facility and Usage Charges:

Base Facility Charge per ERC = \$1.40 per month

Usage Charge = \$0.09 per 1,000 gals.

EXHIBIT
"A"
REVISED SCHEDULE 5
TO ORIGINAL FILING

SANLANDO UTILITIES CORPORATION
Effluent Rate Study - Sewer Operations
Cost Allocation

Schedule B
REVISED
Exh. Sch '5'

Rate Base Allocation

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9
	Description	12/31/96 Balance	Adjustmts	ProForma Balance	Support Schedule	Allocation Symbol	Effluent Reuse Irrigation Disposal		Other
1	Utility Plant in Service - Sewer	\$ 13,540,094	\$ 2,176,575	\$ 15,716,669	C		\$ 312,781	\$ 1,936,890	\$ 13,466,999
2	Construction Work in Progress	0	0	0	C		0	0	0
3	Accumulated Depreciation	(6,601,807)	(48,335)	(6,650,142)	D		(6,830)	(65,455)	(6,577,857)
4	Contributions in Aid of Constr.	(10,334,989)	0	(10,334,989)	E		0	0	(10,334,989)
5	Accum. Amortization of CIAC	5,247,478	0	5,247,478	E		0	0	5,247,478
6	Avg Unamortized Rate Case Exp.	0	20,000	20,000	See note	j	5,000	15,000	0
7	Working Capital Allowance	289,738	10,305	280,043	F		5,586	5,721	288,736
8	Rate Base	\$ 2,120,514	\$ 2,158,546	\$ 4,279,060			\$ 316,537	\$ 1,892,156	\$ 2,070,367
9	Percentage						7.40%	44.22%	48.38%

Note: Based on \$40,000 of Rate Case Expense, amortized over 4 years.

SANLANDO UTILITIES CORPORATION
Effluent Rate Study - Sewer Operations
Cost Allocation

Schedule C
REVISED
 Exh. Sch "5"

Utility Plant in Service by Primary Account

Line No.	Col. 1 Account No. and Name	Col. 2 12/31/96 Balance	Col. 3 Adjustmt	Col. 4 Adjusted Balance	Col. 5 Alloc. Symbol	Col. 6 Col. 7 Effluent Reuse		Col. 8 Other
						Irriigation	Disposal	
1	INTANGIBLE PLANT:							
2	351.1 - Organization	\$ 0	\$ 0	0	f	\$ 0	\$ 0	0
3	352.1 - Franchises	0	0	0	f	0	0	0
4	389.1 - Other Plant & Misc. Eqpmt	0	0	0	f	0	0	0
5	COLLECTION PLANT:							
6	353.2 - Land & Land Rights	0	0	0	c	0	0	0
7	354.2 - Structures & Improvements	0	0	0	c	0	0	0
8	360.2 - Collection Sewers - Force	63,772	0	63,772	c	0	0	63,772
9	361.2 - Collection Sewers - Gravity	6,642,677	0	6,642,677	c	0	0	6,642,677
10	362.2 - Special Collection Struct.	0	0	0	c	0	0	0
11	363.2 - Services to Customers	0	0	0	c	0	0	0
12	364.2 - Flow Measuring Devices	0	0	0	c	0	0	0
13	365.2 - Flow Measuring Install.	0	0	0	c	0	0	0
14	389.2 - Other Plant & Misc. Eqpmt	0	0	0	c	0	0	0
15	SYSTEM PUMPING PLANT:							
16	353.3 - Land & Land Rights	0	0	0	c	0	0	0
17	354.3 - Structures & Improvements	0	0	0	c	0	0	0
18	370.3 - Receiving Wells	0	0	0	c	0	0	0
19	371.3 - Electric Pumping Eqpmt	1,211,330	0	1,211,330	c	0	0	1,211,330
20	389.3 - Other Plant & Misc. Eqpmt	0	0	0	c	0	0	0
21	TREATMENT/DISPOSAL PLANT:							
22	353.4 - Land & Land Rights	202,207	0	202,207	b	5,229	31,775	165,204
23	354.4 - Structures & Improvements	248,782	0	248,782	c	0	0	248,782
24	380.4 - Treatment/Disposal Equip.	3,918,098	0	3,918,098	c	0	0	3,918,098
25	381.4 - Plant Sewers	19,560	0	19,560	c	0	0	19,560
26	382.4 - Outfall Sewers	644,005	1,091,336	1,735,341	a	154,207	937,129	644,005
27	389.4 - Other Plant & Misc. Equip	14,647	1,085,239	1,099,886	a	153,345	931,894	14,647
28	GENERAL PLANT:							
29	353.5 - Land & Land Rights	0	0	0	f	0	0	0
30	354.5 - Structures & Improvements	9,971	0	9,971	f	0	626	9,345
31	390.5 - Office Furniture & Equip.	52,467	0	52,467	f	0	3,293	49,174
32	391.5 - Transportation Equipment	150,611	0	150,611	f	0	9,453	141,158
33	392.5 - Stores Equipment	317	0	317	f	0	20	297
34	393.5 - Tools, Shop, Garage Equip.	65,620	0	65,620	f	0	4,119	61,501
35	394.5 - Laboratory Equipment	57,539	0	57,539	f	0	3,612	53,927
36	395.5 - Power Operated Equip	91,169	0	91,169	f	0	5,722	85,447
37	396.5 - Communication Equipment	14,728	0	14,728	f	0	924	13,804
38	397.5 - Miscellaneous Equipment	12,570	0	12,570	f	0	789	11,781
40	398.5 - Other Tangible Plant	120,024	0	120,024	f	0	7,534	112,490
41	Total	\$ 13,540,094	\$ 2,176,575	\$ 15,716,669		\$ 312,781	\$ 1,936,890	\$ 13,466,999
42	Percentage					1.99%	12.32%	85.69%

SANLANDO UTILITIES CORPORATION
Effluent Rate Study—Sewer Operations
Cost Allocation

Schedule D
REVISED
Exh. Sch #5*

Accumulated Depreciation Allocation

Line No.	Col. 1 Account No. and Name	Col. 2 12/31/96 Balance	Col. 3 Adjustmt	Col. 4 Adjusted Balance	Col. 5 Alloc Symbol	Col. 6 Col. 7 Effluent Reuse		Col. 8 Other
						Irigation	Disposal	
1	INTANGIBLE PLANT:							
2	351.1—Organization	\$ 0	\$ 0	0	f	\$ 0	\$ 0	0
3	352.1—Franchises	0	0	0	f	0	0	0
4	389.1—Other Plant & Misc. Eqpmt	0	0	0	f	0	0	0
5	COLLECTION PLANT:							
6	353.2—Land & Land Rights	0	0	0	c	0	0	0
7	354.2—Structures & Improvements	0	0	0	c	0	0	0
8	360.2—Collection Sewers—Force	13,441	0	13,441	c	0	0	13,441
9	361.2—Collection Sewers—Gravity	2,628,042	0	2,628,042	c	0	0	2,628,042
10	362.2—Special Collection Struct.	0	0	0	c	0	0	0
11	363.2—Services to Customers	0	0	0	c	0	0	0
12	364.2—Flow Measuring Devices	0	0	0	c	0	0	0
13	365.2—Flow Measuring Install.	0	0	0	c	0	0	0
14	389.2—Other Plant & Misc. Eqpmt	0	0	0	c	0	0	0
15	SYSTEM PUMPING PLANT:							
16	353.3—Land & Land Rights	0	0	0	c	0	0	0
17	354.3—Structures & Improvements	0	0	0	c	0	0	0
18	370.3—Receiving Wells	0	0	0	c	0	0	0
19	371.3—Electric Pumping Eqpmt	922,471	0	922,471	c	0	0	922,471
20	389.3—Other Plant & Misc. Eqpmt	0	0	0	c	0	0	0
21	TREATMENT/DISPOSAL PLANT:							
22	353.4—Land & Land Rights	0	0	0	b	0	0	0
23	354.4—Structures & Improvements	118,084	0	118,084	c	0	0	118,084
24	380.4—Treatment/Disposal Equip.	2,176,603	0	2,176,603	c	0	0	2,176,603
25	381.4—Plant Sewers	10,850	0	10,850	c	0	0	10,850
26	382.4—Outfall Sewers	339,546	18,189	357,735	a	2,570	15,819	339,546
27	389.4—Other Plant & Misc. Equip	11,212	30,146	41,358	a	4,260	25,886	11,212
28	GENERAL PLANT:							
29	353.5—Land & Land Rights	0	0	0	h	0	0	0
30	354.5—Structures & Improvements	4,733	0	4,733	h	0	297	4,436
31	390.5—Office Furniture & Equip.	34,281	0	34,281	h	0	2,152	32,129
32	391.5—Transportation Equipment	93,335	0	93,335	h	0	5,858	87,477
33	392.5—Stores Equipment	317	0	317	h	0	20	297
34	393.5—Tools, Shop, Garage Equip.	32,482	0	32,482	h	0	2,039	30,443
35	394.5—Laboratory Equipment	33,114	0	33,114	h	0	2,079	31,035
36	395.5—Power Operated Equip	59,790	0	59,790	h	0	3,753	56,037
37	396.5—Communication Equipment	4,213	0	4,213	h	0	264	3,949
38	397.5—Miscellaneous Equipment	2,777	0	2,777	h	0	174	2,603
39	398.5—Other Tangible Plant	116,516	0	116,516	h	0	7,314	109,202
40	Total	\$ 6,601,807	\$ 48,335	\$ 6,650,142		\$ 6,830	\$ 65,455	\$ 6,577,857
41	Percentage					0.10%	0.98%	98.91%

SANLANDO UTILITIES CORPORATION
Effluent Rate Study—Sewer Operations
Cost Allocation

Schedule E
REVISED
 Exh. Sch *5*

CIAC and Accumulated Amortization of CIAC Allocation

Line No.	Col. 1 Account No. and Name	Col. 2 12/31/96 Balance	Col. 3 Allocation Symbol	Col. 4		Col. 5	Col. 6
				Effluent Reuse		Disposal	
				Irrigation			Other
1	Contributions in Aid of Construction:						
2	Plant Capacity Fees	\$ 3,918,098	c	\$ 0	\$ 0		3,918,098
3	Main Extensions	6,416,891	c	0	0		6,416,891
4	Contributed Lines	0	c	0	0		0
5	Other Contributed Property	0	c	0	0		0
6	Service Installation Fees	0	c	0	0		0
7	Total CIAC	<u>\$ 10,334,989</u>		<u>\$ 0</u>	<u>\$ 0</u>		<u>10,334,989</u>
8	Percentage			<u>0.00%</u>	<u>0.00%</u>		<u>100.00%</u>
8	Accum. Amortization of CIAC:						
9	Plant Capacity Fees	\$ 2,176,603	c	\$ 0	\$ 0		2,176,603
10	Main Extensions	3,070,875	c	0	0		3,070,875
11	Contributed Lines	0	c	0	0		0
12	Other Contributed Property	0	c	0	0		0
13	Service Installation Fees	0	c	0	0		0
14	Total Amortization of CIAC	<u>\$ 5,247,478</u>		<u>\$ 0</u>	<u>\$ 0</u>		<u>5,247,478</u>
15	Percentage			<u>0.00%</u>	<u>0.00%</u>		<u>100.00%</u>

SANLANDO UTILITIES CORPORATION
Effluent Rate Study—Sewer Operations
Cost Allocation

Schedule F
REVISED
Exh. Sch '5'

Allocation of Operation and Maintenance Expenses

Line No.	Col. 1 Acct. No. and Description	Col. 2 1996	Col. 3 Adjustmts	Col. 4 Adjusted Total	Col. 5 Alloc Symbol	Col. 6-8 Effluent Reuse		
						Irrigation	Disposal	Other
1	COLLECTION EXPENSE:							
2	701—Salaries & Wages	\$ 33,745	\$ 0	\$ 33,745	c	\$ 0	\$ 0	\$ 33,745
3	704—Employee Benefits	6,874	0	6,874	c	0	0	6,874
4	715—Purchased Power	0	0	0	c	0	0	0
5	720—Materials & Supplies	16,140	0	16,140	c	0	0	16,140
6	731—Contract Services, Engr.	9	0	9	c	0	0	9
7	742—Equipment Rental	315	0	315	c	0	0	315
8	750—Transportation Exp.	9,076	0	9,076	c	0	0	9,076
9	775—Misc. Expenses	46,979	0	46,979	c	0	0	46,979
10	PUMPING EXPENSE:							
11	701—Salaries & Wages	74,718	0	74,718	c	0	0	74,718
12	704—Employee Benefits	15,221	0	15,221	c	0	0	15,221
13	715—Purchased Power	59,756	0	59,756	c	0	0	59,756
14	718—Chemicals	3,843	0	3,843	c	0	0	3,843
15	720—Materials & Supplies	8,640	0	8,640	c	0	0	8,640
16	731—Contract Services, Engr.	3	0	3	c	0	0	3
17	750—Transportation Exp.	11,791	0	11,791	c	0	0	11,791
18	775—Misc. Expenses	32,947	0	32,947	c	0	0	32,947
19	TREATMENT PLANT EXPENSE:							
20	701—Salaries & Wages	295,575	23,015	318,590	d	13,008	10,007	295,575
21	704—Employee Benefits	60,214	4,689 (1)	64,903	i	2,650	2,039	60,214
22	710—Purchased Treatment	149,289	0	149,289	c	0	0	149,289
23	711—Sludge Removal	109,796	0	109,796	c	0	0	109,796
24	715—Purchased Power	163,365	30,934	194,299	d	17,484	13,450	163,365
25	718—Chemicals	116,127	3,413	119,540	d	1,929	1,484	116,127
26	720—Materials & Supplies	24,359	3,545	27,904	d	2,004	1,541	24,359
27	731—Contract Services, Engr.	58,969	977	59,946	d	552	425	58,969
28	735—Contract Services, Other	30,440	3,989	34,429	d	2,255	1,734	30,440
29	742—Equipment Rental	0	48	48	d	26	20	0
30	750—Transportation Exp.	6,040	1,214	7,254	d	686	528	6,040
31	775—Misc. Expenses	27,256	621	27,877	d	351	270	27,256
32	CUSTOMER BILLING:							
33	701—Salaries & Wages	77,334	0	77,334	g	773	0	76,561
34	704—Employee Benefits	15,754	0	15,754	g	158	0	15,596
35	720—Materials & Supplies	0	0	0	g	0	0	0
36	742—Equipment Rental	0	0	0	g	0	0	0
37	770—Bad Debt Expense	2,151	0	2,151	c	0	0	2,151
38	775—Misc. Expenses	30,760	0	30,760	g	308	0	30,452
39	GENERAL & ADMINISTRATIVE:							
40	701—Salaries & Wages	86,553	0	86,553	f	0	874	85,679
41	703—Officers Compensation	139,364	0	139,364	f	0	1,407	137,957
42	704—Employee Benefits	17,632	0	17,632	f	0	178	17,454
43	715—Purchased Power	7,316	0	7,316	f	0	74	7,242
44	720—Materials & Supplies	0	0	0	f	0	0	0
45	732—Contract Services, Acctg.	6,332	0	6,332	f	0	64	6,268
46	733—Contract Services, Legal	41,485	0	41,485	f	0	419	41,066
47	734—Contract Serv, Mgmt Fee	109,799	0	109,799	f	0	1,109	108,690
48	735—Contract Services, Other	7,685	0	7,685	f	0	78	7,607
49	741—Property Rental	87,458	0	87,458	f	0	883	86,575
50	742—Equipment Rental	49	0	49	f	0	0	49
51	750—Transportation Exp.	3,059	0	3,059	f	0	31	3,028
52	756—Insurance, Vehicle	15,328	0	15,328	f	0	155	15,173
53	757—Insurance, Gen. Liability	41,896	0	41,896	f	0	423	41,473
54	758—Workman's Comp. Ins.	29,436	0	29,436	f	0	297	29,139
55	759—Insurance, Other	0	0	0	f	0	0	0
56	760—Advertising	0	0	0	f	0	0	0
57	766—Rate Case Exp.	0	10,000	10,000	j	2,500	7,500	0
58	767—Reg. Commission Exp.	0	0	0	f	0	0	0
59	775—Misc. Expenses	77,022	0	77,022	f	0	778	76,244
62	Total	\$ 2,157,902	\$ 82,443	\$ 2,240,345		\$ 44,684	\$ 45,768	\$ 2,149,893
63	Percentage					2.00%	2.04%	95.96%

SANLANDO UTILITIES CORPORATION
Effluent Rate Study—Sewer Operations
Cost Allocation

Schedule G
REVISED
Exh. Sch #5*

Depreciation Expense Allocation

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
	Description	1996	Allocation Symbol	Effluent Reuse		Other
				Irrigation	Disposal	
1	Intangible Plant	\$ 0	f	\$ 0	\$ 0	\$ 0
2	Collecting System	149,740	c	0	0	149,740
3	Pumping System	67,297	c	0	0	67,297
4	Treatment and Disposal	344,956	e	14,936	90,767	239,253
5	General Plant:					
6	Other Than Transportation	39,715	f	0	3,207	36,508
7	Transportation Equipment	<u>25,102</u>	f	<u>0</u>	<u>2,027</u>	<u>23,075</u>
8	Total Depreciation—UPIS	626,810		14,936	96,001	515,873
9	Amortization of CIAC	<u>(360,270)</u>	Sch. E	<u>0</u>	<u>0</u>	<u>(360,270)</u>
10	Total Annual Depreciation	\$ <u>266,540</u>		\$ <u>14,936</u>	\$ <u>96,001</u>	\$ <u>155,603</u>
11	Percentage			<u>5.60%</u>	<u>36.02%</u>	<u>58.38%</u>

SANLANDO UTILITIES CORPORATION
Effluent Rate Study – Sewer Operations
Cost Allocation

Schedule G.1
REVISED
Exh. Sch "5"

Depreciation Expense by Primary Account

Line No.	Col. 1 Account No. and Name	Col. 2 UPIS Balance Adj 12/31/96	Col. 3 Deprec. Rate	Col. 4 Annual Expense
1	INTANGIBLE PLANT:			
2	351.1 – Organization	\$ 0	2.5000%	\$ 0
3	352.1 – Franchises	0	2.5000%	0
4	389.1 – Other Plant & Misc. Equipment	0	5.5556%	0
5	COLLECTION PLANT:			
6	353.2 – Land & Land Rights	0	n/a	0
7	354.2 – Structures & Improvements	0	3.1250%	0
8	360.2 – Collection Sewers – Force	63,772	3.3333%	2,126
9	361.2 – Collection Sewers – Gravity	6,642,677	2.2222%	147,614
10	362.2 – Special Collection Struct.	0	2.5000%	0
11	363.2 – Services to Customers	0	2.6316%	0
12	364.2 – Flow Measuring Devices	0	20.0000%	0
13	365.2 – Flow Measuring Install.	0	2.6316%	0
14	389.2 – Other Plant & Misc. Equipment	0	5.5556%	0
15	SYSTEM PUMPING PLANT:			
16	353.3 – Land & Land Rights	0	n/a	0
17	354.3 – Structures & Improvements	0	3.1250%	0
18	370.3 – Receiving Wells	0	3.1250%	0
19	371.3 – Electric Pumping Equipment	1,211,330	5.5556%	67,297
20	389.3 – Other Plant & Misc. Equipment	0	5.5556%	0
21	TREATMENT/DISPOSAL PLANT:			
22	353.4 – Land & Land Rights	202,207	n/a	0
23	354.4 – Structures & Improvements	248,782	3.1250%	7,774
24	380.4 – Treatment/Disposal Equip.	3,918,098	5.5556%	217,674
25	381.4 – Plant Sewers	19,560	2.8571%	559
26	382.4 – Outfall Sewers	1,735,341	3.3333%	57,844
27	389.4 – Other Plant & Misc. Equipment	1,099,866	5.5556%	61,105
28	GENERAL PLANT – SEWER:			
29	353.5 – Land & Land Rights	0	n/a	0
30	354.5 – Structures & Improvements	9,971	2.5000%	249
31	390.5 – Office Furniture & Equip.	52,467	6.6667%	3,498
32	391.5 – Transportation Equipment	150,611	16.6667%	25,102
33	392.5 – Stores Equipment	317	5.5556%	18
34	393.5 – Tools, Shop, Garage Equip.	65,620	6.2500%	4,101
35	394.5 – Laboratory Equipment	57,539	6.6667%	3,836
36	395.5 – Power Operated Equipment	91,169	6.2500%	5,698
37	396.5 – Communication Equipment	14,728	10.0000%	1,473
38	397.5 – Miscellaneous Equipment	12,570	6.6667%	838
39	398.5 – Other Tangible Plant	120,024	16.6667%	20,004
40	Subtotal	<u>\$ 15,716,669</u>		<u>\$ 626,810</u>
41	CIAC Amortization:			
42	Plant Capacity Fees	\$ 3,918,098	5.5556%	\$ 217,674
43	Main Extensions	6,416,891	2.2222%	142,596
44	Contributed Lines	0	3.3333%	0
45	Other Contributed Property	0	3.9880%	0
46	Service Installation Fees	0	2.6316%	0
47	Subtotal	<u>\$ 10,334,989</u>		<u>\$ 360,270</u>
48	Net, Depreciation Expense			<u>\$ 266,540</u>

SANLANDO UTILITIES CORPORATION
Effluent Rate Study—Sewer Operations
Cost Allocation

Schedule H
REVISED
Exh. Sch "5"

Allocation of Taxes, Other Than Income Tax

Line No.	Col. 1 Description	Col. 2 1996	Col. 3 Adjustmt	Col. 4 ProForma Amount	Col. 5 Allocation Symbol	Col. 6 Effluent Irrigation	Col. 7 Effluent Reuse Disposal	Col. 8 Other
1	Payroll Taxes	\$ 46,480	1,884 (2)	48,364	k	\$ 1,128	\$ 891	46,345
2	Property Taxes	32,365	5,816 (3)	38,181	Sch. C	760	4,704	32,717
3	Other Tax & Licenses	20,601	0	20,801	Sch. B	1,524	9,110	9,967
4	Revenue Taxes	128,485	17,382 (1)	145,867	Sch. A	4,649	17,408	123,810
5	Total Taxes, Other	\$ 227,931	\$ 25,082	\$ 253,013		\$ 8,061	\$ 32,113	\$ 212,839
6	Percentage					3.19%	12.69%	84.12%

Note : (1) Revenue Tax Calculation :

Pro Forma Revenue Rqt	3,241,496
Rev Tax Rate	4.50%
Pro Forma Revenue Tax	145,867
1996 Revenue Tax	(128,485)
Adj	17,382

Note : (2) Payroll Tax Calculation :

Existing Payroll Expense	567,925
Payroll Taxes	46,480
Effective Rate	8.18%
Additional Payroll Cost	23,015
Additional Payroll Taxes	1,884

Note : (3) Property Tax Calculation :

<u>Tangible Assets (a)</u>	<u>Orig. Cost</u>	<u>Tax</u>	<u>Effective Millage Rate</u>
Existing UPIS	6,039,029	32,365	\$5.3593
UPIS Additions	1,085,239	\$5.3593	
Additional Property Taxes	5,816		

(a) Total UPIS less collection mains, outfall mains and transportation equipment.

SANLANDO UTILITIES CORPORATION
Effluent Rate Study – Sewer Operations
Cost Allocation

Schedule I
REVISED
Exh. Sch "5"

Effluent Reuse Allocation Symbols

Line No.	Allocation Symbols	Description	Allocation Factor
1	a	Items bearing this symbol are allocated based on hydraulic share of Effluent Reuse facility with a weighing adjustment for cost benefits to general customer base.	
2			
3		ADF Hydraulic Benefit	
4		(kgals) Share Weighing	
5		Irrigation Demand 1,300 56.52% -25%	14.13%
6		Reuse Disposal Capacity 1,000 43.48%	85.87%
7			
8	b	Treatment & Disposal Land is allocated based on proportionate share of T & D plant costs (excluding outfall mains to irrigation customers).	
9			
10		T & D Plant Cost 5,930,331	
11		Effluent Reuse, Irrigation Plant 153,345	2.59%
12		Effluent Reuse, Disposal Plant 931,894	15.71%
13			
14	c	These items are not necessary for providing effluent service and do not impact effluent costs.	0.00%
15			
16			
17	d	Items bearing this symbol are allocated based on the relative effluent reuse flow to total effluent reuse system capacity.	
18			
19		Effluent Reuse Capacity – ADF (kgals) 2,300.0	
20		Irrigation Demand – ADF (kgals) 1,300.0	56.52%
21		Reuse Disposal Capacity – ADF (kgals) 1,000.0	43.48%
22			
23	e	Items bearing this symbol are allocated based on the relationship of effluent reuse T & D facilities to total treatment and disposal plant.	
24			
25		Total T & D Plant 7,223,874	
26		Effluent Reuse Facilities 312,781	4.33%
27		Effluent Disposal Facilities 1,900,798	26.31%
28			
29	f	Items bearing this symbol are allocated based on a 50% weighing of all other (effluent reuse disposal) items and do not impact effluent reuse irrigation costs.	
30			
31			
32	g	Items bearing this symbol are allocated to effluent reuse based on judgement.	1.00%
33			
34	h	Accumulated depreciation for general plant items are allocated based on the UPIS (general plant) allocation.	
35			
36			
37	i	Treatment & Disposal benefits and comp insurance are allocated on the basis T & D labor costs.	
38			
39			
40	j	Rate case related costs are allocated:	
41			Irrigation 25.00%
42			Disposal 75.00%
43	k	Payroll taxes are allocated on the basis of the allocation of total labor costs.	
44		Total Labor 590,940	
45		Effluent Reuse Labor Costs 13,781	2.33%
46		Effluent Disposal Labor Costs 10,881	1.84%
47			
48	l	Income taxes are calculated as follows and allocated on the basis of the Rate Base.	
49		Rate of Return 10.41% Less 10.41% Wgt Cost of Debt =	
50		Wgt Cost Equity 0.00% x 4,279,060 Rate Base =	
51		Debt Coverage Rq1 59,609 x 160.33% Gross-Up =	
52		Pre-tax Coverage 95,573 x 37.630% Tax Rate =	
53		<u>35,964</u> FIT	

EXHIBIT "C"
REVISED WORK PAPER
FOR SUPPORT OF REVISED
SCHEDULES 4 AND 5

REVISED

Exhibit "C"
Work Paper

**SANLANDO UTILITIES CORPORATION
CAPITAL STRUCTURE**

	Amount	Ratio	Cost	WCC
DEBT - Existing	2,102,484	49.13%	8.40%	4.13%
DEBT - New	2,176,575	50.87%	12.36%	6.29%
EQUITY	<u>0</u>	0.00%	13.51%	<u>0.00%</u>
	4,279,059			10.41%

EXHIBIT
"C"
REVISED WORK PAPER
FOR SUPPORT OF REVISED
SCHEDULES 4 AND 5

REVISED

Exhibit "C"
Work Paper

SANLANDO UTILITIES CORPORATION
Effluent Rate Study
Annual Financing Costs of New Construction
and Debt Coverage Requirement

Line No.	Col. 1	Construction Cost	Col. 2	Col. 3
	Customer		20 Yr Financing Annual Cost	Cost per TG
1	Effluent Disposal Plant	\$1,085,238	\$118,884	\$0.142
2	Effluent Disposal Mains	<u>1,091,337</u>	<u>119,552</u>	<u>\$0.142</u>
3	Total Capital Project Costs	\$2,176,575	<u>\$238,436</u>	\$0.284
4	Coverage Requirement @	1.25	<u>\$59,609</u>	\$0.071
5	Effective Debt Service Cost		\$298,045	
6	Effective Interest Rate		12.36%	

Note: Terms of finance costs are calculated at 9.0% interest with annual payments.

REVISED

Exh. Sch *5*

Source Ref: Sch. C, Sym. a

Exhibit *C*
Work Paper

SANLANDO UTILITES CORPORATION
Effluent Rate Study
New Construction – Capital Requirements

Line No.	Col. 1 Segment / Description	Col. 2		Col. 3	Col. 4		Col. 5	Col. 6
		Hydraulic Share		Percent	Common Allocation (a)		Plant	Total Allocation
Avg Day (TG)			Mains					
1	#1 Sabal Point	330.0	14.35%	39,152	38,933	78,085		
2	#2 Sweetwater C.C.	340.0	14.78%	40,325	40,100	80,425		
3	#3 Wekiva	330.0	14.35%	39,152	38,933	78,085		
4	#4 Lake Brantley Plant Corp	300.0	13.04%	35,578	35,379	70,957		
5	Total Irrigation Allocation	1,300.0	56.52%	154,207	153,345	307,552		
6	#5 Sweetwater Crk / Perc Ponds	1,000.0	43.48%	937,129	931,894	1,869,023		
	Total Project Costs (b)	2,300.0	100.00%	<u>\$1,091,336</u>	<u>\$1,085,239</u>	<u>\$2,176,575</u>		

Note (a) : 25.00% of hydraulic share of project costs are allocated to golf course effluent reuse customers based on judgement of cost benefit to general customer base.

Note (b) : Calculation of AFUDC:

Project Cost	\$2,082,847
Interest Rate	9.00%
Avg Investment Period (Years)	0.50
Interest During Construction	\$93,728

REVISED

Exhibit "C"
Work Paper

SANLANDO UTILITIES CORPORATION
Effluent Rate Study
Estimated Cost of Construction – Effluent Reuse Project

Distribution System		
Lake Brantley Plant Corp	Piping	\$52,800
	Valves, Fittings & Flow Meter	2,000
Sabal Point	Piping	164,500
	Valves, Fittings & Flow Meter	27,600
Wekiva	Piping	55,050
	Valves, Fittings & Flow Meter	5,600
	Booster Station	60,000
	Restoration	3,000
Sweetwater	Piping	178,950
	Valves, Fittings & Flow Meter	13,350
	Booster Station	60,000
	Restoration	1,000
Common Costs—Restore, Survey, Jack & Bore, Test		<u>239,242</u>
Cost of Construction		863,092
Contingency	10.00%	<u>86,309</u>
Distribution System Costs		\$949,401
Plant Improvements	Chlorine Contact Chamber	92,600
	Transfer Pump Station	86,900
	Distribution Pump Station	133,000
	Hydro Tank	27,000
	1 MG Storage Tank	400,000
	Metering, Analyzers, Site Work	<u>25,000</u>
Cost of Construction		764,500
Contingency	15.00%	<u>114,675</u>
Plant Improvement Costs		\$879,175
Permits & Fees	Jack & Bore, Cuts	2,304
	Right of Way Fee	9,902
Engineering Design and Const. Admin.	10.00%	<u>184,078</u>
Other Fees & Services		\$196,284
Effluent Reuse Project Costs		\$2,024,860
Effluent Piping Modification (Ponds) Project Costs		<u>57,987</u>
TOTAL ESTIMATED PROJECT COSTS		<u>\$2,082,847</u>

SANLANDO UTILITIES CORPORATION
Effluent Disposal Rate Study
Rate Development Schedule
Disposal Rates

Line No.	Col. 1 Effluent Reuse Disposal Costs	Col. 2 Total Cost	Col. 3 Base Facility	Col. 4 Usage Charge	Col. 5 Base Cost	Col. 6 Usage Cost
1	701-Salaries & Wages	25,025	50%	50%	12,513	12,513
2	703-Officers Compensation	3,236	50%	50%	1,618	1,618
3	704-Employee Benefits	5,098	50%	50%	2,549	2,549
4	715-Purchased Power	31,104		100%	0	31,104
5	718-Chemicals	3,413		100%	0	3,413
6	720-Materials & Supplies	3,545	50%	50%	1,773	1,773
7	732-Contract Services, Acctg.	147	50%	50%	74	74
8	733-Contract Services, Legal	963	50%	50%	482	482
9	734-Contract Serv, Mgmt Fee	2,550	50%	50%	1,275	1,275
10	735-Contract Services, Other	5,144	50%	50%	2,572	2,572
11	741-Property Rental	2,031	100%		2,031	0
12	742-Equipment Rental	47	50%	50%	24	24
13	750-Transportation Exp.	1,285	100%		1,285	0
14	756-Insurance, Vehicle	356	50%	50%	178	178
15	757-Insurance, Gen. Liability	973	50%	50%	487	487
16	758-Workman's Comp. Ins.	684	50%	50%	342	342
17	759-Insurance, Other	0	50%	50%	0	0
18	760-Advertising	0	50%	50%	0	0
19	766-Rate Case Exp.	10,000	50%	50%	5,000	5,000
20	767-Reg. Commission Exp.	0	50%	50%	0	0
21	775-Misc. Expenses	2,409	50%	50%	1,205	1,205
22	O & M Expense	98,010			33,405	64,606
23						
24						
25	Depreciation, Net	111,799	100%		111,799	0
26						
27	Payroll Taxes	2,048	50%	50%	1,024	1,024
28	Property Taxes	5,479	100%		5,479	0
29	Other Tax & Licenses	10,649	100%		10,649	0
30	Income Taxes	18,590	50%	50%	9,295	9,295
31	Return Requirement	230,348	50%	50%	115,174	115,174
32						
33	Revenue Taxes	22,473	60%	40%	13,484	8,989
34						
35	Total Revenue Requirement	<u>499,396</u>			<u>300,308</u>	<u>199,088</u>
					60.13%	39.87%
36	Credit from Existing Revenue	(142,712)			(85,819)	(56,893)
37	Net Revenue Requirement	<u>356,684</u>			<u>214,489</u>	<u>142,194</u>
38					60.13%	39.87%

REVISED
Exh. Sch "4"

Exhibit "C"
Work Paper

SANLANDO UTILITIES CORPORATION
Effluent Rate Study
Billing Analysis - Effluent Reuse Disposal Customers

Line No.	Col. 1 Meter Size	Col. 2 Monthly Customers	Col. 3 Monthly Usage	Col. 4 Meter Factor	Col. 5 Meter Equivalents	Col. 6 Base Facility Mo. Rate	Col. 7 Base Facility Monthly Rev. \$1.87	Col. 8 Usage Chg. Monthly Rev. \$0.14	Col. 9 Total Annual Revenues
1	Res.	7,583	63,151,224	1.0	7,583.0	\$1.87	\$14,180.21	\$8,841.17	\$276,257
2	5/8 x 3/4	79	1,038,253	1.0	79.0	\$1.87	147.73	145.36	3,517
3	1	56	1,099,720	2.5	140.0	\$4.68	262.08	153.96	4,992
4	1 1/2	86	3,294,216	5.0	430.0	\$9.35	804.10	461.19	15,183
5	2	91	6,582,583	8.0	728.0	\$14.96	1,361.36	921.56	27,395
6	3	18	3,650,355	16.0	288.0	\$29.92	538.56	511.05	12,595
7	4	5	2,784,051	25.0	125.0	\$46.75	233.75	389.77	7,482
8	6	2	4,748,250	50.0	100.0	\$93.50	187.00	664.76	10,221
9	8	2	265,250	80.0	160.0	\$149.60	299.20	37.14	4,036
10		7,922	86,613,902		9,633.0		\$18,013.99	\$12,125.95	<u>\$361,679</u>

SANLANDO UTILITIES CORPORATION
Effluent Reuse Rate Study
Rate Development Schedule
Irrigation Rates

Line No.	Col. 1 Effluent Reuse Irrigation Costs	Col. 2 Total Cost	Col. 3 Base Facility	Col. 4 Usage Charge	Col. 5 Base Cost	Col. 6 Usage Cost
1	701-Salaries & Wages	13,781	50%	50%	6,891	6,891
2	703-Officers Compensation	0	50%	50%	0	0
3	704-Employee Benefits	2,808	50%	50%	1,404	1,404
4	715-Purchased Power	17,484		100%	0	17,484
5	718-Chemicals	1,929		100%	0	1,929
6	720-Materials & Supplies	2,004	50%	50%	1,002	1,002
7	732-Contract Services, Acctg.	0	50%	50%	0	0
8	733-Contract Services, Legal	0	50%	50%	0	0
9	734-Contract Serv, Mgmt Fee	0	50%	50%	0	0
10	735-Contract Services, Other	2,807	50%	50%	1,404	1,404
11	741-Property Rental	0	100%		0	0
12	742-Equipment Rental	26	50%	50%	13	13
13	750-Transportation Exp.	686	100%		686	0
14	756-Insurance, Vehicle	0	50%	50%	0	0
15	757-Insurance, Gen. Liability	0	50%	50%	0	0
16	758-Workman's Comp. Ins.	0	50%	50%	0	0
17	759-Insurance, Other	0	50%	50%	0	0
18	760-Advertising	0	50%	50%	0	0
19	766-Rate Case Exp.	2,500	50%	50%	1,250	1,250
20	767-Reg. Commission Exp.	0	50%	50%	0	0
21	775-Misc. Expenses	659	50%	50%	330	330
22	O & M Expense	44,684			12,979	31,706
23						
24						
25	Depreciation, Net	14,936	100%		14,936	0
26						
27	Payroll Taxes	1,128	50%	50%	564	564
28	Property Taxes	760	100%		760	0
29	Other Tax & Licenses	1,524	100%		1,524	0
30	Income Taxes	2,661	50%	50%	1,331	1,331
31	Return Requirement	32,977	50%	50%	16,488	16,488
32						
33	Revenue Taxes	4,649	49%	51%	2,278	2,371
34						
35	Total Revenue Requirement	<u>103,319</u>			<u>50,860</u>	<u>52,460</u>
					49.23%	50.77%

SANLANDO UTILITIES CORPORATION
Effluent Disposal Rate Study
Rate Development Schedule
Disposal Rates

Line No.	Col. 1 Effluent Reuse Disposal Costs	Col. 2 Total Cost	Col. 3 Base Facility	Col. 4 Usage Charge	Col. 5 Base Cost	Col. 6 Usage Cost
1	701-Salaries & Wages	10,881	50%	50%	5,441	5,441
2	703-Officers Compensation	1,407	50%	50%	704	704
3	704-Employee Benefits	2,217	50%	50%	1,109	1,109
4	715-Purchased Power	13,524		100%	0	13,524
5	718-Chemicals	1,484		100%	0	1,484
6	720-Materials & Supplies	1,541	50%	50%	771	771
7	732-Contract Services, Acctg.	64	50%	50%	32	32
8	733-Contract Services, Legal	419	50%	50%	210	210
9	734-Contract Serv, Mgmt Fee	1,109	50%	50%	555	555
10	735-Contract Services, Other	2,237	50%	50%	1,119	1,119
11	741-Property Rental	883	100%		883	0
12	742-Equipment Rental	20	50%	50%	10	10
13	750-Transportation Exp.	559	100%		559	0
14	756-Insurance, Vehicle	155	50%	50%	78	78
15	757-Insurance, Gen. Liability	423	50%	50%	212	212
16	758-Workman's Comp. Ins.	297	50%	50%	149	149
17	759-Insurance, Other	0	50%	50%	0	0
18	760-Advertising	0	50%	50%	0	0
19	766-Rate Case Exp.	7,500	50%	50%	3,750	3,750
20	767-Reg. Commission Exp.	0	50%	50%	0	0
21	775-Misc. Expenses	1,048	50%	50%	524	524
22	O & M Expense	45,768			16,101	29,667
23						
24						
25	Depreciation, Net	96,001	100%		96,001	0
26						
27	Payroll Taxes	891	50%	50%	446	446
28	Property Taxes	4,704	100%		4,704	0
29	Other Tax & Licenses	9,110	100%		9,110	0
30	Income Taxes	15,903	50%	50%	7,952	7,952
31	Return Requirement	197,059	50%	50%	98,530	98,530
32						
33	Revenue Taxes	17,408	63%	37%	10,967	6,441
34						
35	Total Revenue Requirement	<u>386,844</u>			<u>243,810</u>	<u>143,035</u>
					83.03%	36.97%
36	Credit from Existing Revenue	(133,480)			(84,126)	(49,354)
37	Net Revenue Requirement	<u>253,365</u>			<u>159,684</u>	<u>93,681</u>
38					83.03%	36.97%

SANLANDO UTILITIES CORPORATION
Effluent Rate Study
Billing Analysis – Effluent Reuse Irrigation Customers

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
	Location	Monthly Customers	Monthly Usage	Meter Factor	Meter Equivalents	Base Facility Monthly Rev. \$1,060.00	Usage Chg. Monthly Rev. \$0.11	Total Annual Revenues
1	SCC	1	10,341,667	1.0	1.0	\$1,060.00	\$1,137.58	\$26,371
2	WGC	1	10,037,500	1.0	1.0	1,060.00	1,104.13	25,970
3	SPGC	1	10,037,500	1.0	1.0	1,060.00	1,104.13	25,970
4	LBPC	1	9,125,000	1.0	1.0	1,060.00	1,003.75	24,765
5		0	0	0.0	0.0	0.00	0.00	0
6		0	0	0.0	0.0	0.00	0.00	0
7		0	0	0.0	0.0	0.00	0.00	0
8		0	0	0.0	0.0	0.00	0.00	0
9		0	0	0.0	0.0	0.00	0.00	0
10		4	39,541,667		4.0	\$4,240.00	\$4,349.58	<u>\$103,075</u>

REVISED
Exh. Sch "5"

Exhibit "C"
Work Paper

SANLANDO UTILITIES CORPORATION
Effluent Rate Study
Billing Analysis – Effluent Reuse Disposal Customers

Line No.	Col. 1 Meter Size	Col. 2 Monthly		Col. 4 Meter Factor	Col. 5 Meter Equivalents	Col. 6 Base Facility Mo. Rate	Col. 7 Base Facility Monthly Rev. \$1.40	Col. 8 Usage Chg. Monthly Rev. \$0.09	Col. 9 Total Annual Revenues
		Customers	Usage						
1	Res.	7,583	63,151,224	1.0	7,583.0	\$1.40	\$10,616.20	\$5,683.61	\$195,598
2	5/8 x 3/4	79	1,038,253	1.0	79.0	\$1.40	110.60	93.44	2,449
3	1	56	1,099,720	2.5	140.0	\$3.50	196.00	98.97	3,540
4	1 1/2	86	3,294,216	5.0	430.0	\$7.00	602.00	296.48	10,782
5	2	91	6,582,583	8.0	728.0	\$11.20	1,019.20	592.43	19,340
6	3	18	3,650,355	16.0	288.0	\$22.40	403.20	328.53	8,781
7	4	5	2,784,051	25.0	125.0	\$35.00	175.00	250.56	5,107
8	6	2	4,748,250	50.0	100.0	\$70.00	140.00	427.34	6,808
9	8	2	265,250	80.0	160.0	\$112.00	224.00	23.87	2,974
10		7,922	86,613,902		9,633.0		\$13,486.20	\$7,795.25	<u>\$255,377</u>