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REPLY TO CENTRAL FLORIDA OFFICE

September 30, 2009

CENTRAL FLORIDA OFFICE
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HAND DELIVERY

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

RECEIVED-FPSC
09 SEP 30 PM 4:38
COMMISSION
CLERK

RE: Docket No.: 090402-WS; Application of Sanlando Utilities Corporation for an Increase in Water and Wastewater Rates in Seminole County, Florida
Our File No. 30057.183

Dear Ms. Cole:

Enclosed are the following for filing in the above-referenced docket:

- Sixteen (16) copies of the Application for Increase in Rates
- Sixteen (16) copies of the Minimum Filing Requirements (Volume I)
- Two (2) copies of the Billing Analysis (Volume II)
- Two (2) copies of the Additional Engineering Information (Volumes III (a) thru (c))
- Sixteen (16) copies of the Affidavit required by Rule 25-22.0407, Florida Administrative Code
- One (1) detailed map (See, Volume III)
- The original and three (3) copies of the proposed Interim Rate Tariff Sheets (Exhibit "A" to the Application).

*CD forwarded to ECR.
All maps forwarded to ECR.
Tariffs forwarded to ECR.*

DOCUMENT NUMBER-DATE

10109 SEP 30 09

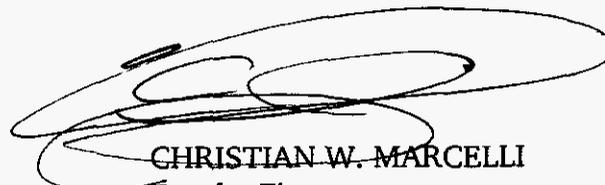
FPSC-COMMISSION CLERK

DOM	_____
CP	_____
JCL	2
JPC	1
JCP	_____
JSC	_____
JGA	_____
ADM	_____
CLK	1

- The original and three (3) copies of the proposed Final Rate Tariff Sheets (Exhibit "B" to the Application).
- Sixteen copies of the Reconciliation of Accounts (Exhibit "C" to the Application).
- Our check in the amount of \$9,000.00 representing the appropriate filing fee.

Should you have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,



CHRISTIAN W. MARCELLI
For the Firm

CWM/mp
Enclosures

cc: John Hoy, Chief Regulatory Officer (w/enclosures)
Ms. Kirsten E. Weeks (w/enclosures)
Patrick C. Flynn, Regional Director (w/enclosures)
John Williams, Director of Governmental Affairs (w/enclosures)
Frank Seidman (w/enclosures)
Deborah Swain (w/enclosures)

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of
SANLANDO UTILITIES CORPORATION
for an increase in water and wastewater
rates in Seminole County, Florida

Docket No. 090402-WS

APPLICATION FOR INCREASE IN RATES

Applicant, SANLANDO UTILITIES CORPORATION (the "Utility"), by and through its undersigned attorneys and pursuant to Section 367.081 and 367.082, Florida Statutes, and Chapter 25-30, Florida Administrative Code, files this Application for an increase in its water and wastewater rates in Seminole County, Florida.

Preliminary Matters

1. The following information is provided pursuant to Rule 25-30.436, Florida Administrative Code:

(a) (i) The name of the Utility and its mailing address is:

Sanlando Utilities Corporation
2335 Sanders Road
Northbrook, IL 60062

(ii) The address of the Florida office is:

Sanlando Utilities Corporation
200 Weathersfield Avenue
Altamonte Springs, FL 32714-4099

(iii) The names and address of the persons authorized to receive notices and communications in respect to this application are:

Martin S. Friedman, Esquire
Christian W. Marcelli, Esquire
Rose, Sundstrom & Bentley, LLP
2180 W. State Road 434, Suite 2118
Longwood, FL 32799

Telephone: (407) 830-6331/Fax: (407) 830-8522

Email: mfriedman@rsbattorneys.com

cmarcelli@rsbattorneys.com

DOCUMENT NUMBER-DATE

10109 SEP 30 08

FPSC-COMMISSION CLERK

(b) The Utility is a Florida corporation incorporated in Florida on September 12, 1969. The names and addresses of the persons owning more than 5% of the Utility's stock are:

Utilities, Inc.	100%
2335 Sanders Road	
Northbrook, IL 60062	

(c) The Company's last rate proceeding was in Docket No. 060258-SU, utilizing a test year ending December 31, 2005, which culminated in Order No. PSC-07-0535-AS-WS dated June 26, 2007.

(d) The address where the Application is available for customer inspection during the time the rate application is pending is:

Sanlando Utilities Corporation
200 Weathersfield Avenue
Altamonte Springs, FL 32714-4099

(e) The Utility is requesting water and wastewater rates which would allow it to recover all expenses that the Utility will incur on a going-forward basis utilizing an historic test year, and generate a fair rate of return on its investment on all property considered used and useful in the public service. The revenue which the Company requests should be adjusted to incorporate the repression in the customer usage as a result of the rates established in this case, in accordance with the standard methodology as utilized by the Staff.

The Utility has demonstrated through the supporting schedules within the attached Volume I that it is earning outside its range of reasonable returns, calculated in accordance with Section 367.082(5), Florida Statutes. Submitted as part of Volume I are schedules of rate base (Schedules A-1 and A-2), cost of capital (Schedule D-1) and net

operating income (Schedule B-1 and Schedule B-2), as applicable, pursuant to Commission Rule 25-30.437(5), F.A.C.

(f) The Affidavit of Lawrence N. Schumacher, the President of the Utility that the Utility will comply with Rule 25-22.0407, F.A.C., is attached hereto.

(g) The Utility requests that this Application be processed under the Commission's proposed agency action procedure outlined in Section 367.081(8), Florida Statutes.

(2) The appropriate filing fee of \$9,000.00 (over 4,000 ERCs of water and wastewater each) is filed herewith.

(3) The Utility knows of no deviations from the policies, procedures and guidelines prescribed by the Commission in relevant rules or in the Utility's last rate case.

Additional Information

I.

Sixteen copies of the Utility's Financial, Rate and Engineering Minimum Filing Requirements (Form PSC/WAW 20) are provided herewith as **Volume I**.

II.

The Utility has costs or charges to it from an affiliate or related party. These costs are reported in Schedule B-12 of **Volume I**. The Allocation Manuals for year ending December 31, 2008 are attached hereto. The Operating Agreement between Utility and Water Service Corp., is attached hereto as **Exhibit "A"**.

III.

Two copies of the Billing Analysis Schedules as required by Rule 25-30.437(4) are provided herewith as **Volume II**.

IV.

Two copies of the Additional Engineering Information required by Rule 25-30.440(2)-(10), F.A.C. are provided herewith as **Volume III**.

V.

One copy of a detailed system map, as required by Section 25-30.440(1)(a) and (b), is provided herewith.

VI.

The original and two (2) copies of the Revised Tariff Sheets reflecting the proposed interim and final water and wastewater rates are attached hereto as **Exhibit "B"** and **Exhibit "C"**, respectively.

VII.

A reconciliation of the annual report to the trial balance and MFRs is attached hereto as **Exhibit "D"**.

VII.

The Utility requests that the Commission not withhold consent to the effectiveness of the proposed final water and wastewater rate increase as requested in this Application in accordance with the schedules contained in **Volume I** and the tariffs contained in **Exhibit "C"**.

WHEREFORE, the Utility requests that the Florida Public Service Commission do the following:

1. Accept jurisdiction of this Application to grant an increase in water and wastewater rates utilizing the PAA procedure outlined in Section 367.081(8), F.S.
2. Grant interim and final water and wastewater rates as requested herein and contained in the tariffs included in Exhibit "B" and Exhibit "C".
3. Provide such other and further relief as is fair, just and equitable.

Respectfully submitted this 30th day of
September, 2009, by:

ROSE, SUNDSTROM & BENTLEY, LLP
2180 W. State Road 434, Suite 2118
Longwood, FL 32799
Telephone: (407) 830-6331
Fax: (407) 830-8522
mfriedman@rsbattorneys.com
cmarcelli@rsbattorneys.com



MARTIN S. FRIEDMAN
CHRISTIAN W. MARCELLI
For the Firm

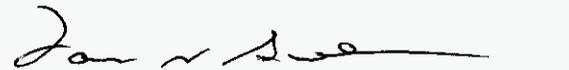
NOTE:

IN ACCORDANCE WITH PUBLIC SERVICE COMMISSION
RULE 25-22.0407(2), THE MFRs, WHEN ACCEPTED BY
THE COMMISSION, CAN BE OBTAINED FROM THE
UTILITY UPON REQUEST.

AFFIDAVIT OF LAWRENCE N. SCHUMACHER

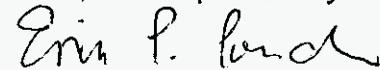
STATE OF ILLINOIS
COUNTY OF COOK

BEFORE ME, personally appeared LAWRENCE N. SCHUMACHER, who is the President of Sanlando Utilities Corporation, who states that Sanlando Utilities Corporation will comply with the noticing requirements of Rule 25-22.0407, Florida Administrative Code.



LAWRENCE N. SCHUMACHER

Sworn to and subscribed before me this 17th day of September, 2009, by Lawrence N. Schumacher, President of Sanlando Utilities Corporation, who is personally known to me.



NOTARY PUBLIC - STATE OF ILLINOIS

Printed Name: Erin Povich

My Commission Expires: April 30, 2011

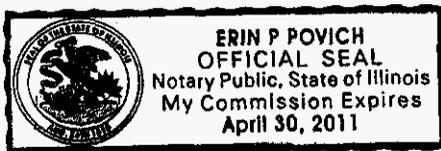


EXHIBIT "A"

Operating Agreement
Between Water Service Corp., and Sanlando Utilities Corporation

AGREEMENT

Agreement dated December 19, 2007 between Water Service Corp., a Delaware corporation (hereinafter called the "**Service Company**") and Sanlando Utilities Corp (hereinafter called the "**Operating Company**");

WHEREAS, both the Service Company and the Operating Company are subsidiaries of or affiliated with Utilities, Inc., an Illinois corporation (hereinafter called the "**Parent**"); and

WHEREAS, the Service Company maintains an organization which includes among its officers and employees, persons who are familiar with the development, business and property of the Operating Company and are experienced in the conduct, management, financing, construction, accounting and operation of water and sewer properties and are qualified to be of great aid and assistance to the Operating Company through the services to be performed under this Agreement; and

WHEREAS, the Service Company has or proposes to enter into agreements similar to this Agreement with certain affiliated water and/or sewer companies (hereinafter referred to collectively as the "**Operating Companies**"); and

WHEREAS, the services to be rendered under this Agreement are to be rendered at cost and without profit to the Service Company;

NOW, THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties hereto agree as follows:

The Service Company will furnish to the Operating Company, upon the terms and conditions hereinafter set forth, the following services:

- A. EXECUTIVE: The principal executive officers of the Service Company, such as the Chairman of the Board, President and Vice Presidents, and Treasurer will assist and advise the Operating Company in respect to corporate, financial, operating, engineering, organization, regulatory, and other

problems. They will keep themselves informed in regard to the operation, maintenance and financial condition of, and other matters relating to, the Operating Company through contacts with the officers, directors and other representatives of the Operating Company. Such officers of the Service Company will visit the property of the Operating Company when necessary to the proper furnishing of the services provided for in this Agreement. They will also supervise the personnel of the Service Company to the end that services under this Agreement shall be performed efficiently, economically and satisfactorily to the Operating Company.

- B. ENGINEERING: The Service Company will supply engineering services as required in all areas of design, construction, operation and management of the Operating Company.
- C. OPERATING: The Service Company will furnish competent personnel to perform and/or control all normal operating functions, including pumping, treatment, and distribution as well as maintenance of all equipment and facilities. These responsibilities will include testing and record keeping to insure compliance with all state and local regulatory agency requirements.
- D. ACCOUNTING: The Service Company will provide total accounting service, including bookkeeping, payroll, tax determination, financial statement preparation, budgets, credit, P.S.C. annual reports, etc. Periodic analyses will be made for purposes of planning and measurement of efficiency.
- E. LEGAL: The Service Company will employ general counsel as necessary to advise and assist it in the performance of the services herein provided for and to aid the operating company in all matters where such assistance may be desired.
- F. BILLING AND CUSTOMER RELATIONS: The Service Company will handle all billing and collections. It will serve as the link between the customer and

the Operating Company in all areas such as new accounts, deposits, meter reading, inquiries, and complaints.

- G. CONSTRUCTION: The Service Company will perform directly or supervise all construction, including customer connections, meter installations, main extensions, plant expansions, or capital additions of any nature as required by the Operating Company.
- H. ALL OTHER SERVICES AS PROVIDED FOR IN APPENDIX A: In addition to items (A) through (G), the Service Company will employ or provide personnel to perform the attached services, or in the instance of assets, liabilities, and associated non-cash items, has incurred costs associated with providing service to the corporate headquarters, regional areas, or to all operating companies as a whole. The allocated costs from these services will be for costs attributable to all operating companies, costs attributable to the Service Company, or for costs that cannot, without excessive effort and expense, be directly identified and related to services rendered to a particular operating company.

In consideration for the services to be rendered by the Service Company as hereinabove provided, the Operating Company agrees to pay to the Service Company the cost of said services. Said cost shall not include a markup for profit. In addition, the investment in the Service Company rate base, including depreciation, amortization, interest on debt and a return on the equity invested.

All costs of the Service Company, including salaries and other expenses, incurred in connection with services rendered by the Service Company for the Operating Companies which can, without excessive effort or expense, be identified and related to services rendered to a particular Operating Company, shall be charged directly to such company. Examples of such costs to be directly allocated include salary and other expenses incurred for specific projects such as rate cases, construction projects, legal proceedings, etc. Similarly, all such costs which may be identified and related to

services rendered to a particular group of the Operating Companies shall be charged directly to such group of the Operating Companies.

All such costs which, because of their nature, cannot, without excessive effort or expense, be identified and related to services rendered to a particular Operating Company, shall be allocated among all the Operating Companies, in the manner hereinafter set forth.

First, the allocable costs shall be distributed on a monthly basis, unless the Parent should elect to make a supplementary analysis for a special purpose.

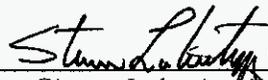
Secondly, these costs will be prorated on the basis of the proportion of active Equivalent Residential Customers ("ERCs") served by the Operating Company to the total number of active ERCs served by the Parent and its affiliates (including, without limitation, the Operating Company), determined as of the end of each month. For purposes of this Agreement, the number of ERCs attributable to each water and sewer connection maintained by the Parent and its affiliates (including, without limitation, the Operating Company) will be determined by applying the formulae set forth in Appendix B.

The Service Company will also at any time, upon request of the Operating Company, furnish to it any and all information required by the Operating Company or by any governmental authorities having jurisdiction over the Operating Company with respect to the services rendered by the Service Company hereunder, the cost thereof and the allocation of such cost among the Operating Companies. In the case of services in connection with construction, the Service Company will, to the extent practicable, furnish to the Operating Company such information as shall be necessary to permit the allocation of charges for such services to particular work orders.

This Agreement shall be in full force and effect from the date as hereinabove mentioned and shall continue in full force and effect until termination by either of the parties hereto upon ninety days notice in writing.

IN WITNESS WHEREOF, the Service Company and the Operating Company have caused these presence to be signed in their respective corporate names by their respective Presidents or Vice Presidents, and attest by their respective Secretaries or Assistant Secretaries, all as of the day and year first above written.

Water Service Corporation

BY _____
Steven Lubertozi
Vice President and Chief Financial
Officer

Attest

_____

Sanlando Utilities Corp

BY _____
Steven Lubertozi
Vice President and Chief Financial
Officer

Attest

_____

AFFILIATE AGREEMENT
APPENDIX A

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level

IDE Object Number	Account Description
5505	Agency Expense
5525	Bill Stock
5530	Billing Computer Supplies
5535	Billing Envelopes
5540	Billing Postage
5545	Customer Service Printing
5625	401K/ESOP Contributions
5630	Dental Premiums
5635	Dental Ins Reimbursements
5640	Emp Pensions & Benefits
5645	Employee Ins Deductions
5650	Health Costs & Other
5655	Health Ins Reimbursements
5660	Other Emp Pensions/Benefits
5665	Pension Contributions
5670	Term Life Ins
5675	Term Life Ins - Opt
5680	Depend Life Ins - Opt
5685	Supplemental Life Ins
5690	Tuition
5700	Insurance - Vehicle
5705	Insurance - Gen Liab
5710	Insurance - Workers Comp
5715	Insurance - Other
5735	Computer Maintenance
5740	Computer Supplies
5745	Computer Amort & Prog Cost
5750	Internet Supplier
5755	Microfilming
5760	Website Development
5785	Advertising/Marketing
5790	Bank Service Charges
5795	Contributions
5800	Letter of Credit Fee
5805	License Fees
5810	Memberships
5815	Penalties/Fines
5820	Training Expense
5825	Other Misc Expense
5835	Answering Service
5855	Answering Service
5860	Cleaning Supplies
5865	Copy Machine
5870	Holiday Events/Picnics
5875	Kitchen Supplies
5880	Office Supply Stores
5885	Printing/Blueprints
5890	Publ Subscriptions/Tapes
5895	Shipping Charges
5900	Other Office Expenses
5930	Office Electric
5935	Office Gas
5940	Office Water
5945	Office Telecom
5950	Office Garbage Removal
5955	Office Landscape / Mow / Plow
5960	Office Alarm Sys Phone Exp
5965	Office Maintenance
5970	Office Cleaning Service
5975	Office Machine/Heat&Cool
5980	Other Office Utilities
5985	Telemetering Phone Expense
6005	Accounting Studies
6010	Audit Fees
6015	Employ Finder Fees
6020	Engineering Fees
6025	Legal Fees
6030	Management Fees
6035	Payroll Services
6040	Tax Return Review
6045	Temp Employ - Cleri
6050	Other Outside Serv
6075	Water Resource Conserve Exp
6090	Rent
6105	Salaries - System Project
6110	Salaries - Acctg/Finance
6115	Salaries - Admin
6120	Salaries - Officers/Sixkhdr
6125	Salaries - HR
6130	Salaries - MIS

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies

IDE Object Number	Subsidiary Number	Account Description
1030		Land & Land Rights Pump
1035		Land & Land Rights Wir Tri
1040		Land & Land Rights Trans Dist
1045		Land & Land Rights Gen Plt
1175		Office Struct & Imprv
1180		Office Furn & Eqpt
1190		Tool Shop & Misc Eqpt
1205		Communication Eqpt
1260		Land & Land Rights Intang PR
1265		Land & Land Rights Coll Plt
1270		Land & Land Rights Trimm Plt
1275		Land & Land Rights Reclaim Wip
1280		Land & Land Rights Rel Dst Plt
1285		Land & Land Rights Gen Plt
1455		Office Struct & Imprv
1460		Office Furn & Eqpt
1470		Tool Shop & Misc Eqpt
1485		Communication Eqpt
1575		Desktop Computer Wir
1580		Mainframe Computer Wir
1585		Mini Computers Wir
1590		Comp Sys Cost Wir
1595		Micro Sys Cost Wir
1605		Desktop Computer Swr
1610		Mainframe Computer Swr
1615		Mini Computers Swr
1620		Comp Sys Cost Swr
1625		Micro Sys Cost Swr
1741		Other Plant In Process History
1745	00301	Wip-Cap Time Office Renovation
1745	00302	Wip-Cap Time Electrical
1745	00303	Wip-Cap Time Lab Expansion
1745	00304	Wip-Cap Time Computer Equipmnt
1745	00305	Wip-Cap Time Computer Software
1745	00306	Wip-Cap Time Radio Equipment
1746	00301	Wip - Interest During Constr
1746	00302	Wip - Interest During Constr
1746	00303	Wip - Interest During Constr
1746	00304	Wip - Interest During Constr
1746	00305	Wip - Interest During Constr
1746	00306	Wip - Interest During Constr
1747	00303	Wip - Labor/Installation
1747	00304	Wip - Labor/Installation
1747	00305	Wip - Labor/Installation
1748	00302	Wip - Equipment
1748	00303	Wip - Equipment
1748	00304	Wip - Equipment
1748	00306	Wip - Equipment
1749	00301	Wip - Material
1749	00302	Wip - Material
1749	00303	Wip - Material
1749	00305	Wip - Material
1749	00306	Wip - Material
1750	00301	Wip - Electrical
1751	00301	Wip - Site Work
1752	00301	Wip - Contractor/Labor
1752	00302	Wip - Contractor/Labor
1753	00301	Wip - Architect/Designer
1753	00302	Wip - Architect/Designer
1753	00303	Wip - Architect/Designer
1754	00303	Wip - Building Addition
1755	00301	Wip - Furniture
1755	00302	Wip - Furniture
1756	00301	Wip - Heating/Air Condition
1756	00302	Wip - Heating/Air Condition
1757	00301	Wip - Interior Finish
1757	00302	Wip - Interior Finish
1758	00305	Wip - Modification/Convert
1759	00304	Wip - Remodeling
1769	00301	Wip - Transfer To Fixed Assets
1769	00302	Wip - Transfer To Fixed Assets
1769	00303	Wip - Transfer To Fixed Assets
1769	00304	Wip - Transfer To Fixed Assets
1769	00305	Wip - Transfer To Fixed Assets
1769	00306	Wip - Transfer To Fixed Assets
1771		Deferred Plant In Process History
1775	00401	Wip-Cap Time Water Tower Paint
1775	00402	Wip-Cap Time W/S Plt Paint
1775	00403	Wip-Cap Time Water Tank Paint
1775	00404	Wip-Cap Time Clean Sewer Line

**AFFILIATE AGREEMENT
APPENDIX A**

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level

<u>JDE Object Number</u>	<u>Account Description</u>
6135	Salaries - Leadership Ops
6140	Salaries - Regulatory
6145	Salaries - Customer Service
6185	Travel Lodging
6190	Travel Airfare
6195	Travel Transportation
6200	Travel Meals
6205	Travel Entertainment
6207	Travel Other
6355	Deferred Maint Expense
6360	Communication Expense
6365	Equipment Rentals
6385	Uniforms
6390	Weather/Hurricane Costs
6580	Deprec-Office Structure
6585	Deprec-Office Furn/Eqpt
6610	Deprec-Communication Eqpt
6615	Deprec-Misc Equipment
6820	Deprec-Office Structure
6825	Deprec-Office Furn/Eqpt
6850	Deprec-Communication Eqpt
6855	Deprec-Misc Equipment
6920	Deprec-Computer
7510	FICA Expense
7515	Federal Unemployment Tax
7520	State Unemployment Tax
7535	Franchise Tax
7540	Gross Receipts Tax
7545	Personal Property/ICT Tax
7550	Property/Other General Tax
7555	Real Estate Tax
7560	Sales/Use Tax Expense
7565	Special Assessments
7665	Extraordinary Gain/Loss
7670	Extraordinary Deductions
7680	Rental Income
7685	Interest Income
7690	Sale of Equipment

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies

<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
1030		Land & Land Rights Pump
1775	00405	Wip-Cap Time Chng Filter Media
1775	00406	Wip-Cap Time Tv Sewer Main
1775	00407	Wip-Cap Time Sludge & Hauling
1775	00408	Wip-Cap Time W/S Pli Landscape
1776	00401	Wip - Interest During Constr
1776	00402	Wip - Interest During Constr
1776	00403	Wip - Interest During Constr
1776	00404	Wip - Interest During Constr
1776	00405	Wip - Interest During Constr
1776	00406	Wip - Interest During Constr
1776	00407	Wip - Interest During Constr
1776	00408	Wip - Interest During Constr
1777	00408	Wip - Engineering
1778	00401	Wip - Labor/Installation
1779	00401	Wip - Equipment
1779	00404	Wip - Equipment
1779	00406	Wip - Equipment
1780	00401	Wip - Material
1780	00402	Wip - Material
1780	00403	Wip - Material
1780	00404	Wip - Material
1780	00405	Wip - Material
1780	00406	Wip - Material
1780	00407	Wip - Material
1780	00408	Wip - Material
1781	00408	Wip - Site Work
1782	00401	Wip - Contractor/Labor
1782	00402	Wip - Contractor/Labor
1782	00403	Wip - Contractor/Labor
1782	00405	Wip - Contractor/Labor
1782	00406	Wip - Contractor/Labor
1783	00404	Wip - Grouting/Sealing
1784	00404	Wip - Jet Cleaning
1785	00407	Wip - Pump & Haul Sludge
1786	00404	Wip - Rental/Machine
1786	00405	Wip - Rental/Machine
1787	00402	Wip - Repair
1787	00403	Wip - Repair
1799	00401	Wip - Transfer To Fixed Assets
1799	00402	Wip - Transfer To Fixed Assets
1799	00403	Wip - Transfer To Fixed Assets
1799	00404	Wip - Transfer To Fixed Assets
1799	00405	Wip - Transfer To Fixed Assets
1799	00406	Wip - Transfer To Fixed Assets
1799	00407	Wip - Transfer To Fixed Assets
1799	00408	Wip - Transfer To Fixed Assets
1970		Acc Depr-Office Structure
1975		Acc Depr-Office Furn/Eqpt
1985		Acc Depr-Tool Shop & Misc Eqpt
2000		Acc Depr-Communication Eqpt
2215		Acc Depr-Office Structure
2220		Acc Depr-Office Furn/Eqpt
2230		Acc Depr-Tool Shop & Misc Eqpt
2245		Acc Depr-Communication Eqpt
2315		Acc Depr-Desktop Computer Wtr
2320		Acc Depr-Mainframe Comp Wtr
2325		Acc Depr-Mini Comp Wtr
2330		Comp Sys Amortization Wtr
2335		Micro Sys Amortization Wtr
2345		Acc Depr-Desktop Computer Swr
2350		Acc Depr-Mainframe Comp Swr
2355		Acc Depr-Mini Comp Swr
2360		Comp Sys Amortization Swr
2365		Micro Sys Amortization Swr
2950		Def Chgs-Landscaping
2955		Def Chgs-Customer Complaints
2960		Def Chgs-Tank Maint&Rep Wtr
2965		Def Chgs-Relocation Expenses
2970		Def Chgs-Attorney Fee
2975		Def Chgs-Hurricane/Storms Cost
2980		Def Chgs-Emp Fees
2985		Def Chgs-Other
3000		Def Chgs-Other Wtr & Swr
3005		Def Chgs-Voc Testing
3020		Def Chgs-Sludge Hauling
3025		Def Chgs-Pr Wash/Jet Swr Mains
3030		Def Chgs-Tv Sewer Mains
3040		Def Chgs-Tank Maint&Rep Swr
3080		Amort - Landscaping
3090		Amort - Customer Complaints

AFFILIATE AGREEMENT
APPENDIX A

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level

JDE Object Number Account Description

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies

JDE Object Number Subsidiary Number Account Description

1030	Land & Land Rights Pump
3110	Amort - Tank Maint&Rep Wir
3120	Amort - Relocation Exp
3125	Amort - Attorney Fee
3130	Amort - Hurricane/Storms
3135	Amort - Employee Fees
3140	Amort - Other
3155	Amort - Other Wir & Swr
3160	Amort - Voc Testing
3175	Amort - Sludge Hauling
3180	Amort - Pr Wash/Jet Swr Mains
3185	Amort - Tv Sewer Mains
3195	Amort - Tank Maint&Rep Swr
4367	Accum Def Income Tax-Fed
4369	Def Fed Tax - Ciac Pre 1987
4371	Def Fed Tax - Tap Fee Post 2000
4373	Def Fed Tax - Idc
4375	Def Fed Tax - Rate Case
4377	Def Fed Tax - Def Maint
4379	Def Fed Tax - Other Operation
4381	Def Fed Tax - Sold Co
4383	Def Fed Tax - Orgn Exp
4385	Def Fed Tax - Bad Debt
4387	Def Fed Tax - Depreciation
4389	Def Fed Tax - Nol
4391	Def Fed Tax - Cont Prop
4393	Def Fed Tax - Amrt
4395	Def Fed Tax - Pre Acrs
4397	Def Fed Tax - Res Cap Fee
4417	Accum Def Income Tax - St
4419	Def St Tax - Ciac Pre 1987
4421	Def St Tax - Tap Fee Post 2000
4423	Def St Tax - Idc
4425	Def St Tax - Rate Case
4427	Def St Tax - Def Maint
4429	Def St Tax - Other Operation
4431	Def St Tax - Sold Co
4433	Def St Tax - Orgn Exp
4435	Def St Tax - Bad Debt
4437	Def St Tax - Depreciation
4439	Def St Tax - Nol
4441	Def St Tax - Cont Prop
4443	Def St Tax - Amrt
4445	Def St Tax - Res Cap Fee

**AFFILIATE AGREEMENT
APPENDIX B**

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies:

<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
1030		Land & Land Rights Pump
1035		Land & Land Rights Wtr Trt
1040		Land & Land Rights Trans Dist
1045		Land & Land Rights Gen Plt
1175		Office Struct & Imprv
1180		Office Furn & Eqpt
1190		Tool Shop & Misc Eqpt
1205		Communication Eqpt
1260		Land & Land Rights Intang Plt
1265		Land & Land Rights Coll Plt
1270		Land & Land Rights Trtmnt Plt
1275		Land & Land Rights Reclaim Wtp
1280		Land & Land Rights Rcl Dst Plt
1285		Land & Land Rights Gen Plt
1455		Office Struct & Imprv
1460		Office Furn & Eqpt
1470		Tool Shop & Misc Eqpt
1485		Communication Eqpt
1575		Desktop Computer Wtr
1580		Mainframe Computer Wtr
1585		Mini Computers Wtr
1590		Comp Sys Cost Wtr
1595		Micro Sys Cost Wtr
1605		Desktop Computer Swr
1610		Mainframe Computer Swr
1615		Mini Computers Swr
1620		Comp Sys Cost Swr
1625		Micro Sys Cost Swr
1741		Other Plant In Process History
1745	00301	Wip-Cap Time Office Renovation
1745	00302	Wip-Cap Time Electrical
1745	00303	Wip-Cap Time Lab Expansion
1745	00304	Wip-Cap Time Computer Equipmnt
1745	00305	Wip-Cap Time Computer Software
1745	00306	Wip-Cap Time Radio Equipment
1746	00301	Wip - Interest During Constr
1746	00302	Wip - Interest During Constr
1746	00303	Wip - Interest During Constr
1746	00304	Wip - Interest During Constr
1746	00305	Wip - Interest During Constr
1746	00306	Wip - Interest During Constr
1747	00303	Wip - Labor/Installation

1747	00304	Wip - Labor/Installation
1747	00305	Wip - Labor/Installation
1748	00302	Wip - Equipment
1748	00303	Wip - Equipment
1748	00304	Wip - Equipment
1748	00306	Wip - Equipment
1749	00301	Wip - Material
1749	00302	Wip - Material
1749	00303	Wip - Material
1749	00304	Wip - Material
1749	00305	Wip - Material
1749	00306	Wip - Material
1750	00301	Wip - Electrical
1751	00301	Wip - Site Work
1752	00301	Wip - Contractor/Labor
1752	00302	Wip - Contractor/Labor
1753	00301	Wip - Architect/Designer
1753	00302	Wip - Architect/Designer
1753	00303	Wip - Architect/Designer
1754	00303	Wip - Building Addition
1755	00301	Wip - Furniture
1755	00302	Wip - Furniture
1756	00301	Wip - Heating/Air Condition
1756	00302	Wip - Heating/Air Condition
1757	00301	Wip - Interior Finish
1757	00302	Wip - Interior Finish
1758	00305	Wip - Modification/Convert
1759	00304	Wip - Remodeling
1769	00301	Wip - Transfer To Fixed Assets
1769	00302	Wip - Transfer To Fixed Assets
1769	00303	Wip - Transfer To Fixed Assets
1769	00304	Wip - Transfer To Fixed Assets
1769	00305	Wip - Transfer To Fixed Assets
1769	00306	Wip - Transfer To Fixed Assets
1771		Deferred Plant In Process History
1775	00401	Wip-Cap Time Water Tower Paint
1775	00402	Wip-Cap Time W/S Plt Paint
1775	00403	Wip-Cap Time Water Tank Paint
1775	00404	Wip-Cap Time Clean Sewer Line
1775	00405	Wip-Cap Time Chng Filter Media
1775	00406	Wip-Cap Time Tv Sewer Main
1775	00407	Wip-Cap Time Sludge & Hauling
1775	00408	Wip-Cap Time W/S Plt Landscape
1776	00401	Wip - Interest During Constr
1776	00402	Wip - Interest During Constr
1776	00403	Wip - Interest During Constr
1776	00404	Wip - Interest During Constr
1776	00405	Wip - Interest During Constr
1776	00406	Wip - Interest During Constr
1776	00407	Wip - Interest During Constr
1776	00408	Wip - Interest During Constr
1777	00408	Wip - Engineering

1778	00401	Wip - Labor/Installation
1779	00401	Wip - Equipment
1779	00404	Wip - Equipment
1779	00406	Wip - Equipment
1780	00401	Wip - Material
1780	00402	Wip - Material
1780	00403	Wip - Material
1780	00404	Wip - Material
1780	00405	Wip - Material
1780	00406	Wip - Material
1780	00407	Wip - Material
1780	00408	Wip - Material
1781	00408	Wip - Site Work
1782	00401	Wip - Contractor/Labor
1782	00402	Wip - Contractor/Labor
1782	00403	Wip - Contractor/Labor
1782	00405	Wip - Contractor/Labor
1782	00406	Wip - Contractor/Labor
1783	00404	Wip - Grouting/Sealing
1784	00404	Wip - Jet Cleaning
1785	00407	Wip - Pump & Haul Sludge
1786	00404	Wip - Rental/Machine
1786	00405	Wip - Rental/Machine
1787	00402	Wip - Repair
1787	00403	Wip - Repair
1799	00401	Wip - Transfer To Fixed Assets
1799	00402	Wip - Transfer To Fixed Assets
1799	00403	Wip - Transfer To Fixed Assets
1799	00404	Wip - Transfer To Fixed Assets
1799	00405	Wip - Transfer To Fixed Assets
1799	00406	Wip - Transfer To Fixed Assets
1799	00407	Wip - Transfer To Fixed Assets
1799	00408	Wip - Transfer To Fixed Assets
1970		Acc Depr-Office Structure
1975		Acc Depr-Office Furn/Eqpt
1985		Acc Depr-Tool Shop & Misc Eqpt
2000		Acc Depr-Communication Eqpt
2215		Acc Depr-Office Structure
2220		Acc Depr-Office Furn/Eqpt
2230		Acc Depr-Tool Shop & Misc Eqpt
2245		Acc Depr-Communication Eqpt
2315		Acc Depr-Desktop Computer Wtr
2320		Acc Depr-Mainframe Comp Wtr
2325		Acc Depr-Mini Comp Wtr
2330		Comp Sys Amortization Wtr
2335		Micro Sys Amortization Wtr
2345		Acc Depr-Desktop Computer Swr
2350		Acc Depr-Mainframe Comp Swr
2355		Acc Depr-Mini Comp Swr
2360		Comp Sys Amortization Swr
2365		Micro Sys Amortization Swr
2950		Def Chgs-Landscaping

2955	Def Chgs-Customer Complaints
2960	Def Chgs-Tank Maint&Rep Wtr
2965	Def Chgs-Relocation Expenses
2970	Def Chgs-Attorney Fee
2975	Def Chgs-Hurricane/Storms Cost
2980	Def Chgs-Emp Fees
2985	Def Chgs-Other
3000	Def Chgs-Other Wtr & Swr
3005	Def Chgs-Voc Testing
3020	Def Chgs-Sludge Hauling
3025	Def Chgs-Pr Wash/Jet Swr Mains
3030	Def Chgs-Tv Sewer Mains
3040	Def Chgs-Tank Maint&Rep Swr
3080	Amort - Landscaping
3090	Amort - Customer Complaints
3110	Amort - Tank Maint&Rep Wtr
3120	Amort - Relocation Exp
3125	Amort - Attorney Fee
3130	Amort - Hurricane/Storms
3135	Amort - Employee Fees
3140	Amort - Other
3155	Amort - Other Wtr & Swr
3160	Amort - Voc Testing
3175	Amort - Sludge Hauling
3180	Amort - Pr Wash/Jet Swr Mains
3185	Amort - Tv Sewer Mains
3195	Amort - Tank Maint&Rep Swr
4367	Accum Def Income Tax-Fed
4369	Def Fed Tax - Ciac Pre 1987
4371	Def Fed Tax - Tap Fee Post 2000
4373	Def Fed Tax - Idc
4375	Def Fed Tax - Rate Case
4377	Def Fed Tax - Def Maint
4379	Def Fed Tax - Other Operation
4381	Def Fed Tax - Sold Co
4383	Def Fed Tax - Orgn Exp
4385	Def Fed Tax - Bad Debt
4387	Def Fed Tax - Depreciation
4389	Def Fed Tax - Nol
4391	Def Fed Tax - Cont Prop
4393	Def Fed Tax - Amt
4395	Def Fed Tax - Pre Acrs
4397	Def Fed Tax - Res Cap Fee
4417	Accum Def Income Tax - St
4419	Def St Tax - Ciac Pre 1987
4421	Def St Tax - Tap Fee Post 2000
4423	Def St Tax - Idc
4425	Def St Tax - Rate Case
4427	Def St Tax - Def Maint
4429	Def St Tax - Other Operation
4431	Def St Tax - Sold Co
4433	Def St Tax - Orgn Exp

4435	Def St Tax - Bad Debt
4437	Def St Tax - Depreciation
4439	Def St Tax - Nol
4441	Def St Tax - Cont Prop
4443	Def St Tax - Amt
4445	Def St Tax - Res Cap Fee

EXHIBIT "B"

Proposed Interim Rate Sheets

SANLANDO UTILITIES CORPORATION
WATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

<u>RATE</u> -	<u>Meter Size</u>	<u>Base Facility Charge</u>
	5/8" x 3/4	\$4.81
	3/4"	\$7.23
	1"	\$12.02
	1-1/2"	\$24.05
	2"	\$38.47
	3"	\$76.94
	4"	\$120.23
	6"	\$240.45
	8"	\$384.73
	<u>Gallonage Charge</u> (Per 1,000 gallons)	\$ 0.95

MINIMUM CHARGE - Base facility charge per month by meter size.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____

TYPE OF FILING - Interim Rates 2009 Rate Case

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

SANLANDO UTILITIES CORPORATION
WATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

<u>RATE</u> -	<u>Meter Size</u>	<u>Base Facility Charge</u>
	5/8" x 3/4"	\$4.81
	3/4"	\$7.23
	1"	\$12.02
	1-1/2"	\$24.05
	2"	\$38.47
	3"	\$76.94
	4"	\$120.23
	6"	\$240.45
	8"	\$384.73

Gallonage Charge (Per 1,000 gallons)

0 - 10,000 gallons	\$ 0.62
Over 10,000 gallons	\$ 1.21

MINIMUM CHARGE - Base facility charge per month by meter size.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____

TYPE OF FILING - Interim Rates 2009 Rate Case

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

SANLANDO UTILITIES CORPORATION
WATER TARIFF

BULK SERVICE

RATE SCHEDULE BS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

<u>RATE</u> -	<u>Meter Size</u>	<u>Base Facility Charge</u>
	5/8" x 3/4	\$4.81
	3/4"	\$7.23
	1"	\$12.02
	1-1/2"	\$24.05
	2"	\$38.47
	3"	\$76.94
	4"	\$120.23
	6"	\$240.45
	8"	\$384.73
	<u>Gallonage Charge</u> (Per 1,000 gallons)	\$ 0.95

MINIMUM CHARGE - Base facility charge per month by meter size.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____

TYPE OF FILING - Interim Rates 2009 Rate Case

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

SANLANDO UTILITIES CORPORATION
WATER TARIFF

MULTI-RESIDENTIAL SERVICE

RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all master-metered residential customers including, but not limited to Condominiums, Apartments, and Mobile Homes Parks.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4	\$4.81
3/4"	\$7.23
1"	\$12.02
1-1/2"	\$24.05
2"	\$38.47
3"	\$76.94
4"	\$120.23
6"	\$240.45
8"	\$384.73
<u>Gallonage Charge</u> (Per 1,000 gallons)	\$ 0.95

- MINIMUM CHARGE - Base facility charge per month by meter size.
- TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - _____
- TYPE OF FILING - Interim Rates 2009 Rate Case

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

THIRD REVISED SHEET NO. 19.0
CANCELS SECOND REVISED SHEET NO 19.0

SANLANDO UTILITIES CORPORATION
WATER TARIFF

HELD FOR FUTURE USE

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

SANLANDO UTILITIES CORPORATION
WATER TARIFF

FIRE PROTECTION SERVICE

WATER

AVAILABILITY -

APPLICABILITY - To private service lines to customers' facilities for fighting fires.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATES

<u>Meter Size</u>	<u>Rate</u>
1 ½"	\$ 2.01
2"	\$ 3.20
3"	\$ NA
4"	\$ 10.02
6"	\$ 20.04
8"	\$ 32.06

BASE FACILITY CHARGE - N/A

MINIMUM CHARGE - Monthly Rate

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____

TYPE OF FILING - Interim Rates 2009 Rate Case

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

SANLANDO UTILITIES CORPORATION
WASTEWATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service to all customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 13.44
3/4"	\$ 20.16
1"	\$ 33.58
1-1/2"	\$ 66.74
2"	\$ 107.41
3"	\$ 214.80
4"	\$ 335.63
6"	\$ 671.30
8"	\$ 1,074.06
<u>Gallonge Charge</u> (Per 1,000 gallons)	\$ 2.15

MINIMUM CHARGE - Base facility charge per month by meter size.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____

TYPE OF FILING - Interim Rates 2009 Rate Case

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

SANLANDO UTILITIES CORPORATION
WASTEWATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
All meter sizes	\$ 13.44
<u>Gallonge Charge</u> (Per 1,000 gallons) (Maximum 10,000 gallons)	\$ 1.78

- MINIMUM CHARGE - Base facility charge per month by meter size.
- TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - _____
- TYPE OF FILING - Interim Rates 2009 Rate Case

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

SANLANDO UTILITIES CORPORATION
WASTEWATER TARIFF

MULTI-RESIDENTIAL SERVICE

RATE SCHEDULE MS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all master-metered residential customers including, but not limited to Condominiums, Apartments, and Mobile Homes Parks.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

<u>RATE -</u>	<u>Meter Size</u>	<u>Base Facility Charge</u>
	5/8" x 3/4	\$ 13.44
	3/4"	\$ 20.16
	1"	\$ 33.58
	1-1/2"	\$ 67.13
	2"	\$ 107.41
	3"	\$ 214.80
	4"	\$ 335.63
	6"	\$ 671.30
	8"	\$ 1,074.06
	Gallonge Charge (Per 1,000 gallons)	\$ 2.15

MINIMUM CHARGE - Base facility charge per month by meter size.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____

TYPE OF FILING - Interim Rates 2009 Rate Case

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

SANLANDO UTILITIES CORPORATION
WASTEWATER TARIFF

RESIDENTIAL REUSE SERVICE

RATE SCHEDULE RRS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - To the extent of its capacity and wastewater flows, the Utility shall provide irrigation quality water using treated wastewater effluent.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
All	\$ 4.13
Gallorage Charge (Per 1,000 gallons)	\$ 0.44

MINIMUM CHARGE - Base facility charge per month by meter size.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____

TYPE OF FILING - Interim Rates 2009 Rate Case

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

SANLANDO UTILITIES CORPORATION
WASTEWATER TARIFF

FLAT RATE SERVICE

RATE SCHEDULE FR

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service to all customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
Residential Single -Family	\$ 28.42
Multiple Dwelling Unit	\$ 28.42
General Service, Per ERC	\$ 28.42

GALLONAGE CHARGE- Not applicable

MINIMUM CHARGE - Base facility charge per month by meter size.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____

TYPE OF FILING - Interim Rates 2009 Rate Case

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

EXHIBIT "C"

Proposed Final Rate Sheets

SANLANDO UTILITIES CORPORATION
WATER TARIFF

INDEX OF RATE SCHEDULES

	<u>Sheet Number</u>
Bulk Sales, BS.	17.5
Customer Schedule of Deposits	20.0-20.1
Fire Protection Service	19.0
General Service, GS	16.0
Meter Test Deposit	21.0
Miscellaneous Service Charges	22.0
Multi-Residential Service, MS	18.0
Residential Service, RS	17.0
Service Availability Schedule of Fees & Charges	23.0

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

SANLANDO UTILITIES CORPORATION
WATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

<u>RATE</u> -	<u>Meter Size</u>	<u>Base Facility Charge</u>
	5/8" x 3/4	\$ 4.91
	3/4"	\$ 7.37
	1"	\$ 12.28
	1-1/2"	\$ 24.55
	2"	\$ 39.28
	3"	\$ 73.65
	4"	\$ 122.75
	6"	\$ 245.50
	8"	\$ 392.80
	<u>Gallonge Charge</u> (Per 1,000 gallons)	\$ 0.97

MINIMUM CHARGE - Base facility charge per month by meter size.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____

TYPE OF FILING - 2009 Rate Case

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

SANLANDO UTILITIES CORPORATION
WATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4	\$ 4.91
3/4"	\$ 7.37
1"	\$ 12.28
1-1/2"	\$ 24.55
2"	\$ 39.28
3"	\$ 73.65
4"	\$ 122.75
6"	\$ 245.50
8"	\$ 392.80
<u>Gallonage Charge</u> (Per 1,000 gallons)	
0 – 10,000 gallons	\$ 0.63
Over 10,000 gallons	\$ 1.24

MINIMUM CHARGE - Base facility charge per month by meter size.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____

TYPE OF FILING - 2009 Rate Case

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

SANLANDO UTILITIES CORPORATION
WATER TARIFF

BULK SERVICE

RATE SCHEDULE BS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4	\$ 4.91
3/4"	\$ 7.37
1"	\$ 12.28
1-1/2"	\$ 24.55
2"	\$ 39.28
3"	\$ 73.65
4"	\$ 122.75
6"	\$ 245.50
8"	\$ 392.80
<u>Gallonge Charge</u> (Per 1,000 gallons)	\$ 0.97

MINIMUM CHARGE - Base facility charge per month by meter size.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____

TYPE OF FILING - 2009 Rate Case

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

SANLANDO UTILITIES CORPORATION
WATER TARIFF

MULTI-RESIDENTIAL SERVICE

RATE SCHEDULE MS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all master-metered residential customers including, but not limited to Condominiums, Apartments, and Mobile Homes Parks.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4	\$ 4.91
3/4"	\$ 7.37
1"	\$ 12.28
1-1/2"	\$ 24.55
2"	\$ 39.28
3"	\$ 73.65
4"	\$ 122.75
6"	\$ 245.50
8"	\$ 392.80

Gallonge Charge
(Per 1,000 gallons) \$ 0.97

MINIMUM CHARGE - Base facility charge per month by meter size.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____

TYPE OF FILING - 2009 Rate Case

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

SANLANDO UTILITIES CORPORATION
WATER TARIFF

FIRE PROTECTION SERVICE

WATER

AVAILABILITY -

APPLICABILITY - To private service lines to customers' facilities for fighting fires.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATES

<u>Meter Size</u>	<u>Rate</u>
1 1/2"	\$ 2.05
2"	\$ 3.26
3"	\$ NA
4"	\$ 10.22
6"	\$ 20.46
8"	\$ 32.73

BASE FACILITY CHARGE - N/A

MINIMUM CHARGE - Monthly Rate

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____

TYPE OF FILING - 2009 Rate Case

John Hoy _____
ISSUING OFFICER
Chief Regulatory Officer
TITLE

SANLANDO UTILITIES CORPORATION
WASTEWATER TARIFF

INDEX OF RATE SCHEDULES

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Customer Schedule of Deposits	18.0-18.1
Flat Rate Service	17.2
General Service, GS	15.0
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Multi-Residential Service, MS	17.0
Residential Service, RS	16.0
Residential Reuse Service, RRS	17.1
Service Availability Schedule of Fees & Charges	23.0

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

SANLANDO UTILITIES CORPORATION
WASTEWATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service to all customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4	\$ 14.04
3/4"	\$ 21.06
1"	\$ 35.10
1-1/2"	\$ 70.20
2"	\$ 112.32
3"	\$ 210.60
4"	\$ 351.00
6"	\$ 702.00
8"	\$ 1,123.20
<u>Gallonge Charge</u> (Per 1,000 gallons)	\$ 2.24

MINIMUM CHARGE - Base facility charge per month by meter size.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____

TYPE OF FILING - 2009 Rate Case

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

SANLANDO UTILITIES CORPORATION
WASTEWATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
All meter sizes	\$ 14.04
<u>Gallonge Charge</u> (Per 1,000 gallons) (Maximum 10,000 gallons)	\$ 1.85

MINIMUM CHARGE - Base facility charge per month by meter size.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____

TYPE OF FILING - 2009 Rate Case

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

SANLANDO UTILITIES CORPORATION
WASTEWATER TARIFF

MULTI-RESIDENTIAL SERVICE

RATE SCHEDULE MS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service to all master-metered residential customers including, but not limited to Condominiums, Apartments, and Mobile Homes Parks.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

<u>RATE</u> -	<u>Meter Size</u>	<u>Base Facility Charge</u>
	5/8" x 3/4	\$ 14.04
	3/4"	\$ 21.06
	1"	\$ 35.10
	1-1/2"	\$ 70.20
	2"	\$ 112.32
	3"	\$ 210.60
	4"	\$ 351.00
	6"	\$ 702.00
	8"	\$ 1,123.20
	<u>Gallonge Charge</u> (Per 1,000 gallons)	\$ 2.24

MINIMUM CHARGE - Base facility charge per month by meter size.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____

TYPE OF FILING - 2009 Rate Case

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

SANLANDO UTILITIES CORPORATION
WASTEWATER TARIFF

RESIDENTIAL REUSE SERVICE

RATE SCHEDULE RRS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - To the extent of its capacity and wastewater flows, the Utility shall provide irrigation quality water using treated wastewater effluent.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
All	\$ 4.31
Gallage Charge (Per 1,000 gallons)	\$ 0.46

MINIMUM CHARGE - Base facility charge per month by meter size.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____

TYPE OF FILING - 2009 Rate Case

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

SANLANDO UTILITIES CORPORATION
WASTEWATER TARIFF

FLAT RATE SERVICE

RATE SCHEDULE FR

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service to all customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
Residential Single -Family	\$ 29.70
Multiple Dwelling Unit	\$ 29.70
General Service, Per ERC	\$ 29.70

GALLONAGE CHARGE- Not applicable

MINIMUM CHARGE - Base facility charge per month by meter size.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____

TYPE OF FILING - 2009 Rate Case

John Hoy
ISSUING OFFICER
Chief Regulatory Officer
TITLE

EXHIBIT "D"

Reconciliation

SANLANDO UTILITIES CORPORATION
 RECONCILIATION OF MFR TO TRIAL BALANCE TO ANNUAL REPORT AT 12/31/08
 DOCKET NO. 090402-WS

	<u>MFR</u>	<u>Trial Balance</u>	<u>Annual Report</u>	
PLANT: (USE TAB W-4B in ANN RPT for ANN RPT Column)				
Organization (account 301.1)	480	480	480	
Franchises (account 302.1)	279,317	279,317	279,317	
Land & Land Rights - Source of Supply/Pump (account 303.2)	46,000	46,000	131,374	classified as treatment plant (\$75,578) and general plant (\$9,796) on the TB and MFR
Land & Land Rights - Treatment (account 303.3)	75,578	75,578	-	classified as source of supply/pump plant on the AR
Land & Land Rights - General (account 303.5)	9,796	9,796	-	classified as source of supply/pump plant on the AR
Structures & Improvements - Source of Supply/Pump (account 304.2)	198,602	198,602	198,602	
Structures & Improvements - Treatment (account 304.3)	377,415	377,415	2,474,198	AR balance is amount in TB account 1055 plus amount in TB account 1065
Structures & Improvements - General (account 304.5)	2,512,388	2,512,388	354,708	AR balance is water ERC percentage of TB balance in 1175, since 1175 office structure is a common plant a/c (\$415,605 * .5670) AR balance also includes allocated Florida region balance from 348.5 (\$209,983 * .5670)
Wells & Springs (account 307.2)	830,197	830,197	830,197	
Infiltration Galleries & Tunnels (account 308.2)	138,232	138,232	138,232	
Power Generation Equipment - Source of Supply/Pump (account 310.2)	2,069	2,069	2,069	
Pumping Equipment- Source of Supply/Pump (account 311.2)	10,867	10,867	-	classified as treatment plant on the AR
Pumping Equipment - Treatment (account 311.3)	2,928,123	2,928,123	2,956,907	classified as source of supply/pump plant (\$10,867) and transmission/distribution (\$17,917) on the AR
Pumping Equipment - Transmission & Distribution (account 311.4)	17,917	17,917	-	classified as treatment plant on the AR
Water Treatment Equipment (account 320.3)	398,088	398,088	398,088	
Distribution Reservoirs and Standpipes (account 330.4)	1,090,675	1,090,675	1,090,675	
Transmission and Distribution Mains (account 331.4)	7,923,943	7,923,943	7,923,943	
Services (account 333.4)	1,395,276	1,395,276	1,395,276	
Meters and Meter Installations (account 334.4)	1,477,511	1,477,511	1,477,511	
Hydrants (account 335.4)	722,987	722,987	722,987	
Backflow Prevention Devices (account 336.4)	355	355	355	
Other Miscellaneous Plant - Treatment (account 339.3)	2,745	2,745	10,776	classified as transmission/distribution on TB and MFR)
Other Miscellaneous Plant - Transmission/Distribution (account 339.4)	8,031	8,031	-	classified as treatment on AR
Office Furniture & Equipment (account 340.5)	2,132,927	2,132,927	1,266,604	AR balance is water ERC percentage of combined TB balance in 1180, 1460, 1575, 1580, 1585, 1590, and 1595 since 340.5/390.7 is a common plant account (\$2,192,184 * .5670) AR balance also includes allocated Florida region balance from 348.5 (\$41,685 * .5670)
Transportation Equipment (account 341.5)	616,984	616,984	349,830	AR balance is water ERC percentage of TB balance, since 341.5 is a common plant account (\$616,984 * .5670)
Tools, Shop, & Garage Equipment (account 343.5)	351,025	351,025	255,654	AR balance is water ERC percentage of combined 343.5/393.5 TB balance, since 343.5/393.7 is a common plant account (\$434,039* .5670) AR balance also includes allocated Florida region balance from 348.5 (\$16,851 * .5670)

SANLANDO UTILITIES CORPORATION
 RECONCILIATION OF MFR TO TRIAL BALANCE TO ANNUAL REPORT AT 12/31/08
 DOCKET NO. 090402-WS

Laboratory Equipment (account 344.5)	21,550	21,550	12,219	AR balance is water ERC percentage of TB balance, since 344.5 is a common plant account (\$21,550 * .5670)
Power Operated Equipment (account 345.5)	95	95	54	AR balance is water ERC percentage of TB balance, since 345.5 is a common plant account (\$95 * .5670)
Communication Equipment (account 346.5)	97,278	97,278	119,694	AR balance is water ERC percentage of combined TB balance, since 346.5/396.7 is a common plant account (\$195,742 * .5670) AR balance also includes allocated Florida region balance from 348.5 (\$15,358 * .5670)
Miscellaneous Equipment (account 347.5)	5,235	5,235	2,968	AR balance is water ERC percentage of TB balance, since 347.5 is a common plant account (\$5,235 * .5670)
Other Tangible Plant & Water Plant Allocated (account 348.5)	306,856	306,856	13,296	MFR balance and TB balance includes allocated Florida region balance (\$1,216,346 * .2333) MFR and TB balance also includes TB balance in 1220 and 1640 AR balance is water ERC percentage of TB balance is 1640 (\$22,363 * .5670). AR balance also includes TB balance in 1220

SANLANDO UTILITIES CORPORATION
RECONCILIATION OF MFR TO TRIAL BALANCE TO ANNUAL REPORT AT 12/31/08
DOCKET NO. 090462-WS

	MFR	Trial Balance	Annual Report
A/D: (USE TAB W-6B IN ANN RPT)			
Organization (account 301.1):	-	-	33,348 Typo on AR - should be in franchises
Franchises (account 302.1)	33,348	33,348	12,450 Typo on AR - \$12,450 should be in Structures & Improvements - Source of Supply/Pump
Structures & Improvements - Source of Supply/Pump (account 304.2)	12,450	12,450	- Typo on AR - ended up in franchises
Structures & Improvements - Treatment (account 304.3)	196,323	196,323	196,323
Structures & Improvements - General (account 304.5)	154,270	154,271	41,432 AR balance is TB balance in a/c 1860 AR balance is water ERC percentage of a/c 1970 TB balance, since 304.5 is a common plant account (\$139,517 * .5670) AR balance also includes allocated Florida region balance from 348.5 ((\$92,465) * .5670)
Wells & Springs (account 307.2)	504,088	504,088	504,088
Infiltration Galleries & Tunnels (account 308.2)	2,250	2,250	2,250
Power Generation Equipment - Source of Supply/Pump (account 310.2)	8	8	8
Pumping Equipment - Source of Supply/Pump (account 311.2)	316	316	316
Pumping Equipment - Treatment (account 311.3)	1,291,079	1,291,079	1,291,079
Pumping Equipment - Transmission/Distribution (account 311.4)	487	487	487
Water Treatment Equipment (account 320.3)	220,137	220,137	220,137
Distribution Reservoirs and Standpipes (account 330.4)	683,226	683,226	683,226
Transmission and Distribution Mains (account 331.4)	3,895,836	3,895,836	3,895,836
Services (account 333.4)	659,920	659,920	659,920
Meters and Meter Installations (account 334.4)	1,322,965	1,322,965	1,322,965
Hydrants (account 335.4)	376,568	376,568	376,568
Backflow Prevention Devices (Account 336.4)	3	3	3
Other Miscellaneous Plant - Treatment (account 339.3)	9	9	9
Other Miscellaneous Plant - Transmission/Distribution (account 339.3)	69	69	39 AR balance is water ERC percentage of TB and MFR balance (\$69 * .5670)
Office Furniture & Equipment (account 340.5)	632,001	632,001	479,606 AR balance is water ERC percentage of combined 340.5/390.7 TB balance, since 340.5 is a common plant account (\$757,499 * .5670) AR balance also includes allocated Florida region balance from 348.5 (\$88,367 * .5670)
Transportation Equipment (account 341.5)	529,834	529,834	300,416 AR balance is water ERC percentage of 341.5 TB balance, since 341.5 is a common account (\$529,834 * .5670)
Tools, Shop, & Garage Equipment (account 343.5)	146,915	146,915	169,858 AR balance is water ERC percentage of combined 343.5/393.7 TB balance, since 343.5 is a common plant account (\$277,814 * .5670) AR balance also includes allocated Florida region balance from 348.5 (\$21,759 * .5670)
Laboratory Equipment (account 344.5)	3,991	3,991	2,263 AR balance is water ERC percentage of TB balance, since 344.5 is a common plant account (\$2,263 * .5670)
Communication Equipment (account 346.5)	69,704	69,704	138,863 AR balance is water ERC percentage of combined 346.5/396.7 TB balance, since 346.5 is a common plant account (\$179,674 * .5670) AR balance also includes allocated Florida region balance from 348.5 (\$65,234 * .5670)

SANLANDO UTILITIES CORPORATION
 RECONCILIATION OF MFR TO TRIAL BALANCE TO ANNUAL REPORT AT 12/31/08
 DOCKET NO. 090402-WS

Miscellaneous Equipment (account 347.5)	22	22	12 AR balance is water ERC percentage of TB and MFR balance (\$22 * .5670)
Other Tangible Plant and Water Plant Allocated (account 348.5)	82,894	82,894	1 MFR balance and TB balance includes allocated Florida region balance (\$74,301 * 1.1156) AR has \$1 balance left after allocating A/D to appropriate common accounts

SANLANDO UTILITIES CORPORATION
 RECONCILIATION OF MFR TO TRIAL BALANCE TO ANNUAL REPORT AT 12/31/08
 DOCKET NO. 090402-WS

	<u>MFR</u>	<u>Trial Balance</u>	<u>Annual Report</u>	
DEPRECIATION EXPENSE: (USE TAB W-6A - Column L in ANN RPT)				
Structures & Improvements - Supply & Pump (account 304.2)	5,826	5,826	5,826	
Structures & Improvements - Treatment (account 304.3)	11,853	11,853	11,853	
Structures & Improvements - General (account 304.5)	27,848	27,848	22,179	AR balance is water ERC percentage of TB balance in a/c 6580, since 304.5 is a common plant account (\$13,094 * .5670) AR balance includes TB balance in a/c 6470
Wells & Springs (account 307.2)	23,877	23,877	23,877	
Infiltration Galleries & Tunnels (account 308.2)	2,250	2,250	2,250	
Power Generation Equipment - Source of Supply/Pump (account 310.2)	8	8	8	
Pumping Equipment- Source of Supply/Pump (account 311.2)	316	316	316	
Pumping Equipment-Treatment (account 311.3)	86,180	86,180	86,180	
Pumping Equipment-Transmission & Distribution (account 311.4)	487	487	487	
Water Treatment Equipment (account 320.3)	18,215	18,215	18,215	
Distribution Reservoirs and Standpipes (account 330.4)	29,478	29,478	29,478	
Transmission and Distribution Mains (account 331.4)	182,429	182,429	182,429	
Services (account 333.4)	34,371	34,371	34,371	
Meters and Meter Installations (account 334.4)	74,581	74,582	74,581	
Hydrants (account 335.4)	16,073	16,073	16,073	
Backflow Prevention Devices (account 336.4)	3	3	3	
Other Miscellaneous Plant - Treatment (account 339.3)	9	9	9	
Other Miscellaneous Plant - Transmission/Distribution (account 339.4)	69	69	69	
Office Furniture & Equipment (account 340.5)	195,631	195,631	110,923	MFR balance is water ERC percentage of TB balance, since 340.5 is a common plant account (\$195,631 * .5670)
Transportation Equipment (account 341.5)	63,861	63,861	36,209	AR balance is water ERC percentage of TB balance, since 340.5 is a common plant account (\$63,861 * .5670)
Tools, Shop, & Garage Equipment (account 343.5)	22,329	22,329	12,661	MFR balance is water ERC percentage of 343.5 TB balance, since 343.5 is a common plant account (\$22,329 * .5670)
Laboratory Equipment (account 344.5)	71	71	40	MFR balance is water ERC percentage of 344.5 TB balance, since 344.5 is a common plant account (\$71 * .5670)
Communication Equipment (account 346.5)	362	362	205	MFR balance is water ERC percentage of TB balance, since 346.5 is a common plant account (\$362 * .5670)
Miscellaneous Equipment (account 347.5)	22	22	12	MFR balance is water ERC percentage of TB balance, since 347.5 is a common plant account (\$22 * .5670)
Other Tangible Plant & Water Plant Allocated (account 348.5)	1	1	1	

SANLANDO UTILITIES CORPORATION
RECONCILIATION OF MFR TO TRIAL BALANCE TO ANNUAL REPORT AT 12/31/08
DOCKET NO. 090402-WS

	MFR	Trial Balance	Annual Report
PLANT: (USE TAB S-4B in ANN RPT for ANN RPT Column)			
Organization (account 351.1)	429	429	429
Franchises (account 352.1)	87,919	87,919	87,919
Land & Land Rights - Collection (account 353.2)	203,894	203,894	203,894
Structures & Improvements - Pumping (account 354.3)	3,205,741	3,205,741	3,205,741
Structures & Improvements - Treatment (account 354.4)			4,703,313 classified as general plant on the TB and MFR
Structures & Improvements - General (account 354.7)	4,703,313	4,703,313	270,879 AR balance is water ERC percentage of TB balance in 1175, since 1175 office structure is a common plant a/c (\$415,605 * .4330) AR balance also includes allocated Florida region balance from 348.5 (\$209,983 * .4330)
Power Generation Equipment - Collection (account 355.2)	1,702	1,702	1,702
Collection Sewers - Force (account 360.2)	316,471	316,471	123,389 \$193,082 classified as services to customers on AR
Collection Sewers - Gravity (account 361.2)	7,493,657	7,493,657	7,493,657
Services to Customers (account 363.2)	-	-	193,082 classified as force mains on the TB and MFR
Flow Measuring Devices (account 364.2)	620	620	620
Reuse Services - Collection (account 366.2)	-	-	57,622 classified as reclaimed on the TB and MFR
Reuse Services - Reclaimed (account 366.6)	57,622	57,622	- classified as collection plant on the AR
Reuse Meters and Installation - Collection (account 367.2)	14,954	14,954	14,954 classified as reclaimed on the TB and MFR
Reuse Meters and Installation - Reclaimed (account 367.6)	14,954	-	- classified as collection plant on the AR
Pumping Equipment - Pump (account 371.3)	14,442	14,442	16,221 \$1,779 classified as reclaimed plant on the TB and MFR
Pumping Equipment - Reclaimed (account 371.5)	1,779	1,779	- classified as pump plant on the AR
Reuse Transmission and Distribution System - Pump (account 375.3)	-	-	6,967,331 classified as reuse transmission/distribution - reclaimed and reuse distribution reservoirs - reclaimed on TB and MFR
Reuse Transmission and Distribution System - Reclaimed (account 375.6)	6,951,854	6,951,854	- classified as pump plant on AR
Reuse Distribution Reservoirs - Reclaimed (account 374.5)	15,478	15,478	- classified as pump plant on AR
Treatment & Disposal Equipment - Treatment (account 380.4)	1,339,169	1,339,169	1,339,169
Outfall Sewer Lines (account 382.4)	644,005	644,005	644,005
Other Miscellaneous Plant - Collection (account 389.2)	2,396	2,396	2,396
Other Miscellaneous Plant - Pump (account 389.3)	22,473	22,473	22,473
Other Miscellaneous Plant - Treatment (account 389.4)	20,030	20,030	20,030
Other Miscellaneous Plant - Reclaimed (account 389.5)	6,364	6,364	6,364
Office Furniture & Equipment - General (account 390.7)	59,258	59,258	967,266 AR balance is water ERC percentage of combined TB balance in 1180, 1460, 1575, 1580, 1585, 1590, and 1595 since 340.5/390.7 is a common plant account (\$2,192,184 * .4330) AR balance also includes allocated Florida region balance from 348.5 (\$41,685 * .4330)

SANLANDO UTILITIES CORPORATION
RECONCILIATION OF MFR TO TRIAL BALANCE TO ANNUAL REPORT AT 12/31/08
DOCKET NO. 090402-WS

Transportation Equipment (account 391.7)	-	-	267,154	AR balance is water ERC percentage of TB balance, since 341.5 is a common plant account (\$616,984 * .4330)
Tools, Shop, & Garage Equipment (account 393.7)	83,014	83,014	195,235	AR balance is water ERC percentage of combined 343.5/393.5 TB balance, since 343.5/393.7 is a common plant account (\$434,039 * .4330) AR balance also includes allocated Florida region balance from 348.5 (\$16,851 * .4330)
Laboratory Equipment (account 394.7)	-	-	9,331	AR balance is water ERC percentage of TB balance, since 344.5 is a common plant account (\$21,550 * .4330)
Power Operated Equipment (account 395.7)	-	-	41	AR balance is water ERC percentage of TB balance, since 345.5 is a common plant account (\$95 * .4330)
Communication Equipment (account 396.7)	98,464	98,464	91,406	AR balance is water ERC percentage of combined TB balance, since 346.5/396.7 is a common plant account (\$195,742 * .4330) AR balance also includes allocated Florida region balance from 348.5 (\$15,358 * .4330)
Miscellaneous Equipment (account 397.7)	570	570	2,836	AR balance is water ERC percentage of TB balance, since 347.5 is a common plant account (\$5,235 * .4330) AR also includes balance in TB account 1490
Other Tangible Plant/Sewer Plant Allocated (account 398.7)	-	-	9,683	AR balance is water ERC percentage of TB balance is 1640 (\$22,363 * .4330).

	<u>MFR</u>	<u>Trial Balance</u>	<u>Annual Report</u>	
A/D: (USE TAB S-6B IN ANN RPT)				
Organization (account 351.1)	(859)	(859)	(859)	
Franchises (account 351.2)	22,118	22,118	22,118	
Structures & Improvements - Pumping (account 354.3)	1,692,919	1,692,919	1,692,919	
Structures & Improvements - General (account 354.7)	3,424,960	3,424,960	3,445,333	AR balance is TB balance in a/c 2075 AR balance is wastewater ERC percentage of a/c 1970 TB balance, since 304.5 is a common plant account (\$139,517 * .4330)
Power Generation Equipment - Collection (account 355.2)	12	12	12	
Collection Sewers - Force (account 360.2)	25,469	25,469	9,930	\$15,539 classified as services to customers on AR
Collection Sewers - Gravity (account 361.2)	4,493,435	4,493,435	4,493,435	
Flow Measuring Devices (account 364.2)	6	6	6	
Services to Customers (account 363.2)	-	-	15,539	classified as force mains on the TB and MFR
Reuse Services - Reclaimed (account 366.6)	2,865	2,865	2,865	
Reuse Meters and Installation - Reclaimed (account 367.6)	647	647	647	
Pumping Equipment - Pump (account 371.3)	185	185	185	
Pumping Equipment - Reclaimed (account 371.5)	16	16	15	\$1 rounding on AR
Reuse Transmission and Distribution System - Reclaimed (account 375.6)	1,073,811	1,073,811	1,074,683	Combined on AR with 374.6
Reuse Distribution Reservoirs - Reclaimed (account 374.6)	872	872	-	Combined on AR with 375.6
Treatment & Disposal Equipment - Treatment (account 380.4)	600,769	600,769	600,768	\$1 rounding
Outfall Sewer Lines (account 382.4)	598,905	598,905	598,905	
Other Miscellaneous Plant - Collection (account 389.2)	36	36	36	
Other Miscellaneous Plant - Pump (account 389.3)	128	128	128	

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Other Miscellaneous Plant - Treatment (account 389.4)	80	80	80	
Other Miscellaneous Plant - Reclaimed (account 389.5)	69	69	99	AR balance is wastewater ERC percentage in TB a/c 1965 balance (\$69 * .4330) plus \$69 2205 TB balance
Office Furniture & Equipment - General (account 390.7)	125,498	125,498	366,261	AR balance is wastewater ERC percentage of combined 340.5/390.7 TB balance, since 390.7 is a common plant account (\$757,499 * .4330) AR balance also includes allocated Florida region balance from 348.5 (\$88,367 * .4330)
Transportation Equipment (account 391.7)	-	-	229,418	AR balance is water ERC percentage of 341.5 TB balance, since 341.5 is a common account (\$529,834 * .4330)
Tools, Shop, & Garage Equipment (account 393.7)	130,899	130,899	129,715	AR balance is water ERC percentage of combined 343.5/393.7 TB balance, since 343.5 is a common plant account (\$277,814 * .4330) AR balance also includes allocated Florida region balance from 348.5 (\$21,759 * .4330)
Laboratory Equipment (account 394.7)	-	-	1,728	AR balance is water ERC percentage of TB balance, since 344.5 is a common plant account (\$2,263 * .4330)
Communication Equipment (account 396.7)	109,971	109,971	106,045	AR balance is water ERC percentage of combined 346.5/396.7 TB balance, since 396.7 is a common plant account (\$179,674 * .4330) AR balance also includes allocated Florida region balance from 348.5 (\$65,234 * .4330)
Miscellaneous Equipment (account 397.7)	9	9	19	AR balance is wastewater ERC percentage in TB a/c 2005 balance (\$22 * .4330) plus \$9 2250 TB balance

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	<u>MFR</u>	<u>Trial Balance</u>	<u>Annual Report</u>	
DEPRECIATION EXPENSE: (USE TAB 8-6A - Column L in ANN RPT)				
Franchises (account 352.1)	2,198	2,198	2,198	
Structures & Improvements - Pumping (account 354.3)	106,201	106,201	106,201	
Structures & Improvements - General (account 354.7)	150,401	150,401	156,071	AR balance is wastewater ERC percentage of TB balance in a/c 6580, since 304.5 is a common plant account (\$13,094 * .4330) AR balance includes TB balance in a/c 6680
Power Generation Equipment - Collection (account 355.2)	12	12	12	
Collection Sewers - Force (account 360.2)	9,682	9,682	3,775	
Collection Sewers - Gravity (account 361.2)	166,223	166,223	166,223	
Services to Customers (account 363.2)			5,907	
Flow Measuring Devices (account 364.2)	8	6	6	
Reuse Services - Reclaimed (account 366.6)	1,441	1,441	1,441	
Reuse Meters and Installation - Reclaimed (account 367.6)	748	748	748	
Pumping Equipment - Pump (account 371.3)	185	185	185	
Pumping Equipment - Reclaimed (account 371.5)	16	16	15	
Reuse Transmission and Distribution System - Reclaimed (account 375.6)	161,892	161,892	162,309	includes TB and MFR balance in 374.5
Reuse Distribution Reservoirs - Reclaimed (account 374.5)	417	417	-	included in 375.6 on AR
Treatment & Disposal Equipment - Treatment (account 380.4)	37,859	37,859	37,859	
Outfall Sewer Lines (account 382.4)	21,467	21,467	21,467	
Other Miscellaneous Plant - Collection (account 389.2)	36	36	36	
Other Miscellaneous Plant - Pump (account 389.3)	128	128	128	
Other Miscellaneous Plant - Treatment (account 389.4)	80	80	80	
Other Miscellaneous Plant - Reclaimed (account 389.5)	69	69	69	
Office Furniture & Equipment - General (account 390.7)	3,923	3,923	88,631	MFR balance is wastewater ERC percentage of TB balance, since 340.5 is a common plant account (\$195,631 * .4330) AR also includes TB balance in a/c 6825
Transportation Equipment (account 391.7)	-	-	27,652	AR balance is water ERC percentage of TB balance, since 340.5 is a common plant account (\$63,861 * .4330)
Tools, Shop, & Garage Equipment (account 393.7)	5,186	5,186	14,855	MFR balance is wastewater ERC percentage of 343.5 TB balance, since 343.5 is a common plant account (\$22,329 * .4330) AR also includes TB balance in a/c 6835
Laboratory Equipment (account 394.7)	-	-	31	MFR balance is water ERC percentage of 344.5 TB balance, since 344.5 is a common plant account (\$71 * .4330)
Communication Equipment (account 396.7)	9,786	9,786	9,943	MFR balance is wastewater ERC percentage of TB balance, since 346.5 is a common plant account (\$362 * .433) AR also includes TB balance in a/c 6850
Miscellaneous Equipment (account 397.7)	9	9	19	MFR balance is wastewater ERC percentage of TB balance, since 347.5 is a common plant account (\$22 * .4330) AR also includes TB balance in a/c 6855
Other Tangible Plant/Sewer Plant Allocated (account 398.7)				