

090402-WS

CLASS A
WATER AND/OR WASTEWATER UTILITIES

**FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS**

OF

Sanlando Utilities Corporation
Exact Legal Name of Utility

VOLUME I



FOR THE

Test Year Ended: December 31, 2008

DOCUMENT NUMBER - DATE
10110 SEP 30 8
FPSC-COMMISSION CLERK

CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

INDEX

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Schedule of Water Rate Base

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Schedule Year Ended: December 31, 2008
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-1
 Page 1 of 1
 Preparer: Kirsten Weeks

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 19,643,029	\$ (490,836) (A)	\$ 19,152,193	A-3, A-5
2					
3	Utility Land & Land Rights	130,342	(33,628) (A)	96,714	A-3, A-5
4					
5	Less: Non-Used & Useful Plant			-	A-7
6					
7	Construction Work in Progress	3,021,010	(3,021,010) (B)	-	A-3
8					
9	Less: Accumulated Depreciation	(10,099,856)	137,467 (C)	(9,962,389)	A-3, A-9
10					
11	Less: CIAC	(11,951,929)	582,948 (D)	(11,368,981)	A-12
12					
13	Accumulated Amortization of CIAC	8,287,105	(144,788) (E)	8,142,317	A-14
14					
15	Acquisition Adjustments				-
16					
17	Accum. Amort. of Acq. Adjustments				-
18					
19	Advances For Construction				A-16
20					
21	Working Capital Allowance		299,835 (F)	299,835	A-17
22					
23	Total Rate Base	\$ 9,029,701	\$ (2,670,013)	\$ 6,359,688	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule: A-2

Docket No.: 090402-WS

Page 1 of 1

Schedule Year Ended: December 31, 2008

Preparer: Kirsten Weeks

Interim Final

Historic Projected

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 24,962,220	\$ 2,238,414 (A)	\$ 27,200,634	A-3, A-6
2					
3	Utility Land & Land Rights	203,378	6,675 (A)	210,053	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work in Progress	32,289	(32,289) (B)	-	A-3
8					
9	Less: Accumulated Depreciation	(11,968,283)	(484,909) (C)	(12,453,192)	A-3, A-10
10					
11	Less: CIAC	(13,236,312)	698,756 (D)	(12,537,556)	A-12
12					
13	Accumulated Amortization of CIAC	9,263,728	10,206 (E)	9,273,934	A-14
14					
15	Acquisition Adjustments				-
16					
17	Accum. Amort. of Acq. Adjustments				-
18					
19	Advances For Construction				A-16
20					
21	Working Capital Allowance	-	372,639 (F)	372,639	A-17
22					
23	Total Rate Base	<u>\$ 9,257,020</u>	<u>\$ 2,809,492</u>	<u>\$ 12,066,512</u>	

Schedule of Adjustments to Rate Base
 Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Schedule Year Ended: December 31, 2008
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: A-3
 Page 1 of 4
 Preparer: Kirsten Weeks

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	(A) Utility Plant In Service		
2	<u>(1) Adjusting UPIS Per Commission Ordered Adjustments:</u>		
3	301.1 / 351.1 Organization	(480)	(429)
4	302.1 / 352.1 Franchises	(132,925)	(84,737)
5	303.2 Land & Land Rights Source of Supply	(26,660)	
6	303.3 Land & Land Rights Water Treatment	(5,000)	
7	303.5 Land & Land Rights General Plt	(1,800)	
8	304.3 Structures & Improvements Water Treatment	10,678	
9	311.3 Electric Pump Equip Water Treatment	3,484	
10	320.3 Water Treatment Equipment	(94)	
11	330.4 Distribution Reservoirs & Standpipes	(39,565)	
12	331.4 Transmission & Distribution Mains	(238,209)	
13	333.4 Service Lines	(2)	
14	334.4 Meters	(5,774)	
15	340.5 Office Furniture & Equipment	(21,712)	(16,862)
16	343.5 Tools, Shop & Garage Equipment	(7,994)	(6,208)
17	344.5 Laboratory Equipment	2,429	1,887
18	346.5 Communication Equipment	(9,584)	(7,442)
19	347.5 Miscellaneous Equipment - Water	12,710	
20	348.5 Other Tangible Plant - Water	24,588	
21	354.3 Structures & Improvements - Pump Lift Station		(5,657)
22	360.2 Force Mains		(185,608)
23	361.2 Sewer Gravity Mains / Manholes		167,573
24	363.2 Services to Customers		185,538
25	375.6 Reuse Transmission & Distribution		(319,907)
26	380.4 Treatment & Disposal Equip Wastewater Treatment		(5,880)
27	390.7 Office Furniture & Equipment	(1,679)	(1,304)
28	393.7 Tool, Shop & Miscellaneous Equipment	(689)	(535)
29	396.7 Communication Equipment	(7,473)	(5,804)
30	Total Commission Ordered Adjustments	\$ (445,751)	\$ (285,375)
31	<u>(2) Reclassify Plant</u>		
32	304.3 Structures & Improvements Water Treatment	562,569	
33	304.5 Structures & Improvements General	(562,569)	
34	353.2 Land & Land Rights		(203,378)
35	353.4 Land & Land Rights Treatment		203,378
36	354.4 Structures & Improvements Treatment & Disposal Plant		4,665,245
37	354.7 Structures & Improvements General Plt		(4,665,245)
38	Total Adjustments Reclassifying Plant	\$ -	\$ -
39	<u>(3) Reverse Prior Period Allocated UPIS</u>		
40	340.5 Office Furniture & Equipment	(44,397)	
41	348.5 Water Plant Allocated	(308,465)	
42	Total Reversal of Prior Period Allocations	\$ (352,862)	\$ -
43	<u>(4) Rate Base Allocations from Utilities Inc.</u>		
44	303.5 / 353.7 Land & Land Rights	3,663	2,845
45	304.5 / 354.7 Structures & Improvements	210,258	163,282
46	340.5 / 390.7 Office Furniture & Equipment	810,117	629,119
47	343.5 / 393.7 Tools, Shop & Garage Equipment	33,846	26,284
48	344.5 / 394.7 Laboratory Equipment	463	359
49	346.5 / 396.7 Communication Equipment	24,580	19,088
50	Total Rate Base Allocations from Utilities Inc.	\$ 1,082,927	\$ 840,977
51	<u>(5) Common Plant Allocations between Systems</u>		
52	303.5 Land and Land Rights	(3,831)	3,831
53	304.5 / 354.7 Structures & Improvements	(102,027)	102,027
54	340.5 / 390.7 Office Furniture & Equipment	(581,061)	581,061
55	341.5 / 341.7 Transportation Equipment	(179,088)	179,088
56	343.5 / 393.7 Tools, Shop & Garage Equipment	(90,690)	90,690
57	344.5 / 394.7 Laboratory Equipment	(9,410)	9,410
58	345.5 / 395.7 Power Operated Equipment	(38)	38
59	346.5 / 396.7 Communication Equipment	14,259	(14,259)
60	347.5 / 397.7 Miscellaneous Equipment	(694)	694
61	348.5 / 398.7 Other Plant Allocated	(9,775)	9,775
62	Total Common Plant Allocations between Systems	\$ (962,957)	\$ 962,957
63			
64	<u>(6) 351 / 391 Adjust for Vehicle usage by Sanlando</u>	\$ 75,245	\$ 58,435

Schedule of Adjustments to Rate Base
 Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Schedule Year Ended: December 31, 2008
 Interim Final

Florida Public Service Commission
 Schedule: A-3
 Page 2 of 4
 Preparer: Kirsten Weeks
 Historic Projected

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	(A) Utility Plant In Service		
2	(7) Pro Forma Plant Additions		
3	311.3 Replace Well Pumps 1A, 3, 5, 7	80,000	
4	354.4 Electrical Improvements Design Wekiva WWTP		75,000
5	331.4 Water Main Relocations SR 434 / Sr 434 east of I-4	62,500	
6	360.2 Force Main Relocations SR 434 east of I-4		62,500
7	380.4 Nitrogen removal Treatment Design Des Pinar / Wekiva		50,000
8	380.4 Des Pinar WWTP upgrade for Nitrogen removal Treatment		500,000
9	Total Pro Forma Plant Additions	\$ 142,500	\$ 687,500
10	(8) Retirements related to Pro Forma Additions		
11	311.3 Replace Well Pumps 1A, 3, 5, 7	(39,470)	
12	331.4 Water Main Relocations SR 434 / Sr 434 east of I-4	(24,697)	
13	360.2 Force Main Relocations SR 434 east of I-4		(18,804)
14	Total Retirements	\$ (64,167)	\$ (18,804)
15	Total Adjustments to Utility Plant In Service	\$ (524,664)	\$ 2,245,090
16	(B) Construction Work in Progress		
17	To remove from rate base average construction work in progress	\$ (3,021,010)	\$ (32,289)
18	Total Construction Work In Progress	\$ (3,021,010)	\$ (32,289)
19	(C) Accumulated Depreciation		
20	(1) Restating Accum Depreciation Per Commission Ordered Adjustments:		
21	301.1 / 351.1 Organization		(859)
22	302.1 / 352.1 Franchises	13,554	20,101
23	304.2 Structures & Improvements Source of Supply	(170,339)	
24	304.3 Structures & Improvements Water Treatment	(844)	
25	304.5 Office Structures & Improvements	(5)	(4)
26	307.2 Wells & Springs	(105)	
27	308.2 Infiltration Gallery	312	
28	310.2 Power Generation Equipment	(4)	
29	311.2 Electric Pump Equipment Source of Supply	(514)	
30	311.3 Electric Pump Equip Water Treatment	(786)	
31	320.3 Water Treatment Equipment	(369)	
32	330.4 Distribution Reservoirs & Standpipes	10,625	
33	331.4 Transmission & Distribution Mains	49,662	
34	333.4 Service Lines	(181)	
35	334.4 Meter Installations	(136)	
36	334.4 Meters	2,564	
37	335.4 Hydrants	(55)	
38	336.4 Backflow Prevention Devices	(2)	
39	339.3 Other Miscellaneous Equipment Water Treatment	(14)	
40	339.4 Other Miscellaneous Equipment Transmission & Distribution	(47)	
41	340.5 Office Furniture & Equipment	1,436	1,115
42	343.5 Tools, Shop & Garage Equipment	3,056	2,373
43	344.5 Laboratory Equipment	(2,784)	(2,161)
44	345.5 Power Operated Equipment	(2)	(2)
45	346.5 Communication Equipment	3,994	3,102
46	347.5 Miscellaneous Equipment - Water	(8,944)	
47	348.5 / 398.7 Other Plant	(3,147)	(2,444)
48	354.3 Structures & Improvements - Pump Lift Station		(44,739)
49	354.4 Structures & Improvements Wastewater Treatment		3,922
50	355.2 Power Generation Equipment Collection		(8)
51	360.2 Force Mains		(15,794)
52	361.2 Sewer Gravity Mains		(70,720)
53	363.2 Services to Customers		18,339
54	364.2 Flow Measuring Devices		(26)
55	366.6 Reuse Services		(28)
56	367.6 Reuse Meters & Installations		1
57	371.3 Pumping Equipment		(195)
58	371.5 Pumping Equipment Reclaimed Water Treatment		(13)
59	374.5 Reuse Distribution Reservoirs		(27)
60	375.6 Reuse Transmission & Distribution		45,416
61	380.4 Treatment & Disposal Equip Wastewater Treatment		(35,642)
62	382.4 Outfall Lines		(21)
63	389.2 Other Plant Collection		(25)
64	389.3 Other Plant Pump		(253)
65	389.4 Other Plant Wastewater Treatment		(377)
66	389.5 Other Plant Reclaimed Water Treatment		(44)
67	390.7 Office Furniture & Equipment	4,108	3,191
68	393.7 Tool, Shop & Miscellaneous Equipment	4,447	3,454
69	396.7 Communication Equipment	11,985	9,307
70	397.7 Miscellaneous Equipment Wastewater		(17)
71	Total Adjustment to Accum Depreciation per COA	\$ (82,535)	\$ (63,078)

Schedule of Adjustments to Rate Base
 Company: Sanlando Utilities Corp.
 Docket No.: 090402-W5
 Schedule Year Ended: December 31, 2008
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: A-3
 Page 3 of 4
 Preparer: Kirsten Weeks

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	(C) Accumulated Depreciation		
2	(2) Rate Base Allocations from Utilities, Inc.		
3	304.5 / 354.7 Structures & Improvements	(72,596)	(56,377)
4	340.5 / 390.7 Office Furniture & Equipment	(54,451)	(42,285)
5	343.5 / 393.7 Tools, Shop & Garage Equipment	(22,774)	(17,685)
6	344.5 / 394.7 Laboratory Equipment	(361)	(281)
7	346.5 / 396.7 Communication Equipment	(24,593)	(19,099)
8	340.5 / 390.7 Office Furniture & Equipment - Computers	(73,602)	(57,158)
9	Total Rate Base Allocation Adjustment from Utilities, Inc.	\$ (248,378)	\$ (192,884)
10	(3) Reverse Prior Period Allocations from Utilities Inc.		
11	340.5 Office Furniture & Equipment	32,797	
12	348.5 Water Plant Allocated	82,893	
13	Total Reversal of Prior Period Allocations	\$ 115,690	\$ -
14	(4) Common Plant Allocations between Systems		
15	304.5 / 354.7 Structures & Improvements	39,940	(39,940)
16	340.5 / 390.7 Office Furniture & Equipment	114,924	(114,924)
17	341.5 / 341.7 Transportation Equipment	145,808	(145,808)
18	343.5 / 393.7 Tools, Shop & Garage Equipment	(23,411)	23,411
19	344.5 / 394.7 Laboratory Equipment	1,729	(1,729)
20	346.5 / 396.7 Communication Equipment	(30,471)	30,471
21	347.5 / 397.7 Miscellaneous Equipment	(1)	1
22	Total Common Plant Allocations between Systems	\$ 248,519	\$ (248,519)
23	(5) Reclassify Accumulated Depr related to Plant reclassification		
24	304.3 Structures & Improvements Water Treatment	(3,440)	
25	304.5 Structures & Improvements General	3,440	
26	354.4 Structures & Improvements Treatment & Disposal Plant		(3,353,048)
27	354.7 Structures & Improvements General Plt		3,353,048
28	Total Accum Depr - Reclassified Plant	\$ -	\$ -
29	(6) Adjust accumulated depreciations for Vehicle usage by Sanlando	\$ 45,460	\$ 35,304
30	(7) Pro Forma Plant Additions		
31	311.3 Replace Well Pumps 1A, 3, 5, 7	(4,000)	
32	354.4 Electrical Improvements Design Wekiva WWTP		(1,875)
33	331.4 Water Main Relocations SR 434 / Sr 434 east of I-4	(1,456)	
34	360.2 Force Main Relocations SR 434 east of I-4		(2,081)
35	380.4 Nitrogen removal Treatment Design Des Pinar / Wekiva		(2,780)
36	380.4 Des Pinar WWTP upgrade for Nitrogen removal Treatment		(27,800)
37	Total Pro Forma Plant Additions	\$ (5,456)	\$ (34,536)
38	(8) Retirements related to Pro Forma Additions		
39	311.3 Replace Well Pumps 1A, 3, 5, 7	39,470	
40	331.4 Water Main Relocations SR 434 / Sr 434 east of I-4	24,697	
41	360.2 Force Main Relocations SR 434 east of I-4		18,804
42	Total Adjustments Accum Depr - Retirements	\$ 64,167	\$ 18,804
43	Total Adjustments to Accumulated Depreciation	\$ 137,467	\$ (484,909)
44	(D) Contributions In Aid of Construction		
45	(1) Restating CIAC Per Commission Ordered Adjustments:		
46	Transmission & Distribution Mains	126,887	
47	Service Lines	20,271	
48	Force Mains		116,257
49	Gravity Mains / Manholes		112,723
50	Outfall Lines		10,617
51	Adjustments CIAC - Lines	\$ 147,158	\$ 239,597
52	Meters	19,834	
53	Meter Installations	703	
54	Hydrants	11,978	
55	Adjustments CIAC - Meters & Meter Installations	\$ 32,515	\$ -
56	Structures & Improvements Source of Supply	872	
57	Structures & Improvements Water Treatment	4,534	
58	Wells & Springs	11,833	
59	Electric Pump Equipment Water Treatment	21,386	
60	Water Treatment Equipment	5,698	
61	Distribution Reservoirs & Standpipes	18,477	
62	Structures & Improvements Pump Lift Station		27,603
63	Structures & Improvements Wastewater Treatment		491,738
64	Services to Customers		(113,737)
65	Treatment & Disposal Wastewater Treatment		75483
66	Adjustments CIAC - Property	\$ 62,800	\$ 481,087
67	Tap	\$ 340,475	\$ (21,928)
68	Total Adjustments CIAC	\$ 582,948	\$ 696,756

Schedule of Adjustments to Rate Base
 Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Schedule Year Ended: December 31, 2008
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: A-3
 Page 4 of 4
 Preparer: Kirsten Weeks

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	(E) Accumulated Amortization Contributions in Aid of Construction		
2	(1) Restating CIAC Per Commission Ordered Adjustments:		
3	Transmission & Distribution Mains	(210,394)	
4	Service Lines	(23,226)	
5	Force Mains		(68,911)
6	Gravity Mains / Manholes		(136,301)
7	Outfall Lines		(34)
8	Adjustments CIAC Amortization - Lines	\$ (233,620)	\$ (205,246)
9	Meters	(14,072)	
10	Meter Installations	(494)	
11	Hydrants	(14,431)	
12	Adjustments CIAC Amortization - Meters & Meter installations	\$ (28,997)	\$ -
13	Organization	257,839	198,558
14	Structures & Improvements Source of Supply	(235)	
15	Structures & Improvements Water Treatment	(2,882)	
16	Wells & Springs	(7,468)	
17	Electric Pump Equipment Water Treatment	(33,187)	
18	Water Treatment Equipment	5,114	
19	Distribution Reservoirs & Standpipes	(49,474)	
20	Reservation Capacity Fee	3	(5)
21	Plant Modification Fee	19	(385)
22	Water Plant Meter Fee	36	
23	Structures & Improvements Pump Lift Station		(94,333)
24	Structures & Improvements Wastewater Treatment		103,741
25	Services to Customers		71,035
26	Treatment & Disposal Wastewater Treatment		(61,199)
27	Reuse Services		3,629
28	Adjustments CIAC Amortization - Property	\$ 169,765	\$ 221,061
29	Tap	\$ (51,936)	\$ (5,609)
30			
31	Total Adjustments Accumulated Amortization CIAC	\$ (144,788)	\$ 10,206
32			
33	(F) Working Capital per Schedule A-17	\$ 299,835	\$ 372,639

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 090402-WS
Test Year Ended: December 31, 2008

Schedule: A-4
Page 1 of 1
Preparer: Kirsten Weeks

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/2005	\$ 15,922,686	\$ 22,805,116
2	Additions	1,076,646	1,773,273
3	Retirements	(39,147)	(52,673)
4	Adjustments		
5			
6	Balance 12/31/2006	\$ 16,960,185	\$ 24,525,716
7	Additions	476,291	449,191
8	Retirements		
9	Adjustments (rounding)		(1)
10			
11	Balance 12/31/2007 ¹	\$ 17,436,476	\$ 24,974,906
12	Adjustment to Common Plant Allocations between Systems	323,868	(323,868)
13	Adjusted Balance 12/31/2007	17,760,344	24,651,038
14			
15	Additions	4,975,689	1,984,989
16	Retirements	(6,150)	(41,755)
17	Balance 12/31/2008 ²	22,729,883	26,594,272
18	Adjustment to Common Plant Allocations between Systems	1,572,527	(1,572,527)
19	Adjustment to reverse Common Plant Allocations between Systems	(323,868)	323,868
20	Adjustments (rounding)		2
21	Adjusted Balance 12/31/2008	\$ 23,978,542	\$ 25,345,615
22			
23	¹ Note: Balance per 2007 Annual Report		
24	² Note: Balance per 2008 Annual Report		

Schedule of Water Plant in Service By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Schedule Year Ended: December 31, 2008
 Historic [X] Projected []

Schedule: A-5
 Page 1 of 2
 Preparer: Kirsten Weeks

Recap Schedules: A-1, A-4

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/07	(3) Test Year 12/31/08	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ 480	\$ 480	\$ 480	\$ (480)	\$ -		
3	302.1 Franchises	279,317	279,317	279,317	(132,925)	146,392		
4	339.1 Other Plant & Misc. Equipment	-	-	-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	46,000	46,000	46,000	(26,660)	19,340		
7	304.2 Structures & Improvements	172,048	198,602	185,492		185,492		
8	305.2 Collect. & Impound. Reservoirs	-	-	-		-		
9	306.2 Lake, River & Other Intakes	-	-	-		-		
10	307.2 Wells & Springs	691,140	830,197	724,196		724,196		
11	308.2 Infiltration Galleries & Tunnels	-	138,232	74,433		74,433		
12	309.2 Supply Mains	-	-	-		-		
13	310.2 Power Generation Equipment	-	2,069	509		509		
14	311.2 Pumping Equipment	-	10,867	5,837		5,837		
15	339.2 Other Plant & Misc. Equipment	-	-	-		-		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	75,578	75,578	75,578	(5,000)	70,578		
18	304.3 Structures & Improvements	343,540	377,415	368,276	573,247	941,523		
19	311.3 Pumping Equipment	1,459,661	2,928,123	1,812,841	44,014	1,856,855		
20	320.3 Water Treatment Equipment	392,345	398,088	397,151	(94)	397,057		
21	339.3 Other Plant & Misc. Equipment	-	2,745	1,056		1,056		
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	-	-	-		-		
24	304.4 Structures & Improvements	-	-	-		-		
25	311.4 Pumping Equipment	-	17,917	9,003		9,003		
26	330.4 Distr. Reservoirs & Standpipes	1,090,675	1,090,675	1,091,193	(39,565)	1,051,628		
27	331.4 Transm. & Distribution Mains	7,768,032	7,923,943	7,825,151	(200,406)	7,624,745		
28	333.4 Services	1,356,228	1,395,276	1,374,049	(2)	1,374,047		
29	334.4 Meters & Meter Installations	1,316,909	1,477,511	1,372,539	(5,774)	1,366,765		
30	335.4 Hydrants	721,196	722,987	724,007		724,007		
31	336.4 Backflow Prevention Devices	-	355	164		164		
32	339.4 Other Plant & Misc. Equipment	-	8,031	4,481		4,481		
33	GENERAL PLANT							
34	303.5 Land & Land Rights	9,728	9,796	8,764	(1,968)	6,796		
35	304.5 Structures & Improvements	190,661	2,512,388	795,973	(454,337)	341,636		
36	340.5 Office Furniture & Equipment	458,547	2,132,927	1,449,369	161,268	1,610,637		
37	341.5 Transportation Equipment	666,642	616,984	409,697	(103,843)	305,854		
38	342.5 Stores Equipment	-	-	-		-		
39	343.5 Tools, Shop & Garage Equipment	296,623	351,025	314,266	(65,527)	248,739		
40	344.5 Laboratory Equipment	21,480	21,550	21,528	(6,519)	15,009		
41	345.5 Power Operated Equipment	-	95	88	(38)	50		
42	346.5 Communication Equipment	96,947	97,278	93,313	21,782	115,095		
43	347.5 Miscellaneous Equipment	327	5,235	2,333	12,016	14,349		
44	348.5 Other Plant - Allocations	306,240	306,856	306,287	(293,652)	12,635		
45	Total	\$ 17,760,344	\$ 23,978,542	\$ 19,773,371	\$ (524,464)	\$ 19,248,907		

Schedule of Water Plant In Service By Primary Account
 Text Year Average Balance

Company: Sandoz Utilities Corp.
 Docket No.: 090402-WIS
 Schedule Year Ended: December 31, 2008
 Historic [X] Projected []

Florida Public Service Commission

Schedule: A-5
 Page 2 of 2
 Preparer: Kristen Weeks

Recap Schedules: A-1, A-4

Line	Account No. and Name	(2) Dec-07	(3) Jan-08	(4) Feb-08	(5) Mar-08	(6) Apr-08	(7) May-08	(7) Jun-08	(8) Jul-08	(9) Aug-08	(10) Sep-08	(11) Oct-08	(12) Nov-08	(13) Dec-08	(14) 13-Month Average
1	INTANGIBLE PLANT														
2	301.1 Organization	480 \$	480 \$	480 \$	480 \$	480 \$	480 \$	480 \$	480 \$	480 \$	480 \$	480 \$	480 \$	480 \$	480
3	302.1 Franchises	279,317	279,317	279,317	279,317	279,317	279,317	279,317	279,317	279,317	279,317	279,317	279,317	279,317	279,317
4	303.1 Other Plant & Misc. Equipment														
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000
7	304.2 Structures & Improvements	172,048	172,048	172,048	172,048	172,048	172,048	172,048	172,048	172,048	172,048	172,048	172,048	172,048	172,048
8	305.2 Collect. & Impound. Reservoirs														
9	306.2 Lake, River & Other Intakes														
10	307.2 Wells & Springs	691,140	691,140	691,140	691,140	691,140	691,140	691,140	691,140	691,140	691,140	691,140	691,140	691,140	691,140
11	308.2 Infiltration Galleries & Tunnels														
12	309.2 Supply Mains														
13	310.2 Power Generation Equipment														
14	311.2 Pumping Equipment														
15	312.2 Other Plant & Misc. Equipment														
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	75,578	75,578	75,578	75,578	75,578	75,578	75,578	75,578	75,578	75,578	75,578	75,578	75,578	75,578
18	304.3 Structures & Improvements	343,540	354,108	354,108	357,368	358,895	377,317	371,431	377,631	377,431	377,485	377,526	377,526	377,526	377,526
19	311.3 Pumping Equipment	1,459,661	1,459,730	1,459,730	1,460,815	1,460,815	1,468,555	1,468,657	1,468,657	1,487,621	1,487,969	1,487,969	1,487,969	1,487,969	1,487,969
20	320.3 Water Treatment Equipment	392,345	396,602	396,602	396,602	396,602	397,763	397,763	398,063	398,063	398,063	398,063	398,063	398,063	398,063
21	TRANSMISSION & DISTRIBUTION PLANT														
22	303.4 Land & Land Rights														
23	304.4 Structures & Improvements														
24	311.4 Pumping Equipment														
25	311.4 Pumping Equipment														
26	330.4 Distr. Reservoirs & Standpipes	1,090,675	1,090,675	1,090,675	1,090,675	1,090,675	1,090,675	1,090,675	1,090,675	1,090,675	1,090,675	1,090,675	1,090,675	1,090,675	1,090,675
27	331.4 Transm. & Distribution Mains	7,768,032	7,768,032	7,768,032	7,791,211	7,805,111	7,811,062	7,817,432	7,824,910	7,828,107	7,860,280	7,877,296	7,883,519	7,892,943	7,892,943
28	334.4 Services	1,356,228	1,356,228	1,356,551	1,358,242	1,358,600	1,374,247	1,376,174	1,380,261	1,380,832	1,382,443	1,383,318	1,384,539	1,385,276	1,385,276
29	334.4 Meters & Meter Installations	1,316,909	1,317,901	1,319,785	1,340,437	1,345,316	1,348,768	1,352,143	1,353,991	1,354,500	1,363,277	1,469,116	1,473,356	1,477,511	1,477,511
30	335.4 Hydrants	721,196	721,443	721,443	721,715	726,911	727,080	727,080	727,080	727,080	727,630	722,630	722,630	722,630	722,630
31	336.4 Backflow/Prevention Devices														
32	339.4 Other Plant & Misc. Equipment														
33	GENERAL PLANT														
34	303.5 Land & Land Rights	9,728	3,090	3,090	9,890	9,884	9,884	9,745	9,766	9,781	9,760	8,031	8,031	8,031	8,031
35	304.5 Structures & Improvements	190,661	83,041	83,041	279,633	279,461	279,461	276,935	277,549	277,997	506,135	2,650,391	2,650,961	2,512,388	8,764
36	340.5 Office Furniture & Equipment	458,547	191,627	191,627	1,486,727	1,488,042	1,488,042	1,520,787	2,023,416	2,042,374	2,072,728	1,605,658	2,140,381	2,132,927	795,973
37	341.5 Transportation Equipment	666,642			30,429	30,405	32,790	694,746	691,193	691,585	640,894	617,750	612,639	616,984	1,449,369
38	342.5 Stores Equipment														
39	343.5 Tools, Shop & Garage Equipment	296,623	296,623	296,623	298,157	298,155	298,155	298,124	298,129	298,133	353,184	351,439	351,036	351,025	409,697
40	344.5 Laboratory Equipment	21,480	21,480	21,480	21,480	21,550	21,550	21,550	21,550	21,550	21,550	21,550	21,550	21,550	21,550
41	345.5 Power Operated Equipment	96,947	71,770	71,770	97,560	97,388	97,388	97,011	97,091	97,150	97,145	96,991	97,382	97,278	88
42	346.5 Communication Equipment	327	327	327	829	829	829	829	829	829	5,201	5,201	5,201	5,225	88
43	347.5 Miscellaneous Equipment	306,240	306,240	306,240	306,240	306,240	306,240	306,240	306,240	306,240	306,240	306,240	306,240	306,240	306,240
44	348.5 Other Plant - Allocations														
	Total	\$ 17,760,344	\$ 16,703,575	\$ 16,715,582	\$ 18,317,549	\$ 18,353,555	\$ 18,406,374	\$ 19,284,568	\$ 19,813,781	\$ 19,866,289	\$ 20,178,836	\$ 23,554,954	\$ 24,119,911	\$ 23,978,542	\$ 19,773,371

Schedule of Wastewater Plant in Service By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Schedule Year Ended: December 31, 2008
 Historic [X] Projected []

Schedule: A-6
 Page 1 of 2
 Preparer: Kirsten Weeks

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/07	(3) Test Year 12/31/08	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 429	\$ 429	\$ 429	\$ (429)	\$ -		
3	352.1 Franchises	87,919	87,919	87,919	(84,737)	3,182		
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-		
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	202,552	203,894	203,378	(203,378)	-		
7	354.2 Structures & Improvements	-	-	-	-	-		
8	355.2 Power Gen Equipment	-	1,702	819	-	819		
9	360.2 Collection Sewers - Force	256,759	316,471	289,223	(141,912)	147,311		
10	361.2 Collection Sewers - Gravity	7,434,701	7,493,657	7,475,380	167,573	7,642,953		
11	362.2 Special Collecting Structures	-	-	-	-	-		
12	363.2 Services to Customers	-	-	-	185,538	185,538		
13	364.2 Flow Measuring Devices	-	620	381	-	381		
14	365.2 Flow Measuring Installations	-	-	-	-	-		
15	389.2 Other Plant & Misc. Equipment	-	2,396	1,659	-	1,659		
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	-	-	-	-	-		
18	354.3 Structures & Improvements	3,081,720	3,205,741	3,153,638	(5,657)	3,147,981		
19	370.3 Receiving Wells	-	-	-	-	-		
20	371.3 Pumping Equipment	-	14,442	10,671	-	10,671		
21	389.3 Other Plant & Misc. Equipment	-	22,473	12,615	-	12,615		
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	-	-	-	203,378	203,378		
24	354.4 Structures & Improvements	-	-	-	4,740,245	4,740,245		
25	380.4 Treatment & Disposal Equipment	1,318,056	1,339,169	1,325,236	544,120	1,869,356		
26	381.4 Plant Sewers	-	-	-	-	-		
27	382.4 Outfall Sewer Lines	644,005	644,005	644,005	-	644,005		
28	389.4 Other Plant & Misc. Equipment	-	20,030	14,778	-	14,778		
29	RECLAIMED WATER DISTRIBUTION PLANT							
30	371.5 Pumping Equipment	-	1,779	958	-	958		
31	374.5 Reuse Distribution Reservoirs	15,342	15,478	15,410	-	15,410		
32	375.6 Reuse Transmission & Distribution	6,944,476	6,951,854	6,947,774	(319,907)	6,627,867		
33	389.5 Other Plant & Misc. Equipment	-	6,364	3,407	-	3,407		
34	366.6 Reuse Services	57,622	57,622	57,622	-	57,622		
35	367.6 Reuse Mtr Installations	14,954	14,954	14,954	-	14,954		
36	GENERAL PLANT							
37	353.7 Land & Land Rights	-	-	-	6,675	6,675		
38	354.7 Structures & Improvements	4,355,108	4,703,313	4,665,245	(4,399,936)	265,309		
39	390.7 Office Furniture & Equipment	57,823	59,258	58,782	1,192,014	1,250,796		
40	391.7 Transportation Equipment	-	-	-	237,523	237,523		
41	392.7 Stores Equipment	-	-	-	-	-		
42	393.7 Tools, Shop & Garage Equipment	82,552	83,014	82,938	110,231	193,169		
43	394.7 Laboratory Equipment	-	-	-	11,657	11,657		
44	395.7 Power Operated Equipment	-	-	-	38	38		
45	396.7 Communication Equipment	97,021	98,464	97,798	(8,416)	89,382		
46	397.7 Miscellaneous Equipment	-	570	579	694	1,273		
47	398.7 Other Plant - Allocations	-	-	-	9,775	9,775		
48	Total	\$ 24,651,038	\$ 25,345,615	\$ 25,165,598	\$ 2,245,090	\$ 27,410,687		

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 090402-WS
Schedule Year Ended: December 31, 2008
Historic [X] Projected []

Schedule: A-6
Page 2 of 2
Preparer: Kirsten Weeks

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Dec-07	(3) Jan-08	(4) Feb-08	(5) Mar-08	(6) Apr-08	(7) May-08	(7) Jun-08	(8) Jul-08	(9) Aug-08	(10) Sep-08	(11) Oct-08	(12) Nov-08	(13) Dec-08	(14) 13-Month Average
1	INTANGIBLE PLANT														
2	351.1 Organization	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	429
3	352.1 Franchises	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919
4	389.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	202,552	202,552	202,552	202,552	202,552	203,894	203,894	203,894	203,894	203,894	203,894	203,894	203,894	203,378
7	354.2 Structures & Improvements														
8	355.2 Power Gen Equipment														
9	360.2 Collection Sewers - Force	256,759	256,759	256,759	265,933	270,778	281,497	282,838	313,764	1,835	1,835	1,831	1,829	1,702	819
10	361.2 Collection Sewers - Gravity	7,434,701	7,460,447	7,460,447	7,463,650	7,466,058	7,467,076	7,469,898	7,471,374	314,103	314,408	314,510	315,324	316,471	289,223
11	362.2 Special Collecting Structures									7,487,271	7,496,388	7,503,842	7,505,128	7,493,657	7,475,380
12	363.2 Services to Customers														
13	364.2 Flow Measuring Devices														
14	365.2 Flow Measuring Installations						620	620	620	620	620	620	620	620	381
15	389.2 Other Plant & Misc. Equipment														
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights														
18	354.3 Structures & Improvements	3,081,720	3,101,650	3,104,658	3,120,772	3,132,839	3,151,630	3,174,620	3,180,031	3,180,518	3,182,572	3,184,709	3,195,833	3,205,741	3,153,638
19	370.3 Receiving Wells														
20	371.3 Pumping Equipment		6,213	6,213	10,554	10,860	11,300	11,300	11,300	13,641	14,149	14,353	14,404	14,442	10,671
21	389.3 Other Plant & Misc. Equipment			3,809	8,312	14,675	14,675	14,675	14,675	14,675	14,675	14,677	18,677	18,677	12,615
22	TREATMENT AND DISPOSAL PLANT														
23	353.4 Land & Land Rights														
24	354.4 Structures & Improvements														
25	380.4 Treatment & Disposal Equipment	1,318,056	1,318,056	1,317,021	1,317,021	1,317,123	1,319,403	1,320,658	1,328,201	1,328,201	1,332,671	1,334,791	1,337,694	1,339,169	1,325,236
26	381.4 Plant Sewers														
27	382.4 Outfall Sewer Lines	644,005	644,005	644,005	644,005	644,005	644,005	644,005	644,005	644,005	644,005	644,005	644,005	644,005	644,005
28	389.4 Other Plant & Misc. Equipment		12,000	12,000	12,000	15,200	15,200	15,200	15,200	15,200	20,030	20,030	20,030	20,030	14,778
29	RECLAIMED WATER DISTRIBUTION PLANT														
30	371.5 Pumping Equipment														
31	374.6 Reuse Distribution Reservoirs	15,342	15,342	15,342	15,342	15,342	15,410	15,410	15,410	1,779	1,779	1,779	1,779	1,779	958
32	375.6 Reuse Transmission & Distribution	6,944,476	6,944,476	6,944,476	6,945,629	6,946,087	6,946,291	6,946,596	6,946,834	15,478	15,478	15,478	15,478	15,478	15,410
33	389.5 Other Plant & Misc Equipment						2,144	2,144	4,850	6,951,633	6,949,132	6,951,633	6,951,718	6,951,854	6,947,774
34	366.6 Reuse Services	57,622	57,622	57,622	57,622	57,622	57,622	57,622	4,850	4,850	6,364	6,364	6,364	6,364	3,407
35	367.6 Reuse Mtr Installations	14,954	14,954	14,954	14,954	14,954	14,954	14,954	14,954	57,622	57,622	57,622	57,622	57,622	57,622
36	GENERAL PLANT														
37	353.7 Land & Land Rights														
38	354.7 Structures & Improvements	4,355,108	4,689,474	4,689,474	4,689,474	4,689,474	4,690,016	4,690,016	4,690,367	4,690,367	4,690,367	4,690,367	4,690,367	4,703,313	4,665,245
39	390.7 Office Furniture & Equipment	57,823	57,823	57,823	57,823	58,727	59,258	59,258	59,258	59,258	59,286	59,286	59,286	59,286	58,782
40	391.7 Transportation Equipment														
41	392.7 Stores Equipment														
42	393.7 Tools, Shop & Garage Equipment	82,552	82,552	82,915	83,019	83,019	83,019	83,019	83,018	83,018	83,018	83,015	83,014	83,014	82,938
43	394.7 Laboratory Equipment														
44	396.7 Communication Equipment	97,021	97,021	97,021	97,021	97,021	97,021	97,021	98,464	98,464	98,464	98,464	98,464	98,464	97,998
45	397.7 Miscellaneous Equipment		532	532	532	532	532	917	917	917	385	385	385	570	579
46															
47	Total	\$ 24,651,038	\$ 25,049,825	\$ 25,055,969	\$ 25,094,563	\$ 25,129,756	\$ 25,166,695	\$ 25,201,468	\$ 25,248,765	\$ 25,270,544	\$ 25,299,342	\$ 25,311,436	\$ 25,327,747	\$ 25,345,615	\$ 25,165,598

Company: Sanlando Utilities Corp.
 Docket No.: 090402-W5
 Schedule Year Ended: December 31, 2008

Schedule: A-7
 Page 1 of 1
 Prepared: Kirsten Weeks

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
1	WATER			
2				
3	Plant in Service		\$	-
4				
5	Land			-
6				
7	Accumulated Depreciation			-
8				
9	Other (Explain)			
10				
11				
12	Total	\$	- \$	- N/A
13				
14				
15	WASTEWATER			
16				
17	Plant in Service		\$	-
18				
19	Land			-
20				
21	Accumulated Depreciation			-
22				
23	Other (Explain)			
24				
25				
26	Total	\$	- \$	- N/A

Supporting Schedules: A-5, A-6, A-9, A-10
 Recap Schedules: A-1, A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 090402-WS
Test Year Ended: December 31, 2008

Schedule: A-8
Page 1 of 1
Preparer: Kirsten Weeks

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/05	\$ 8,431,219	\$ 10,736,147
2	Additions	902,557	1,033,976
3	Retirements	(39,147)	(52,673)
4	Adjustments (rounding)	2	2
5			
6	Balance 12/31/06	\$ 9,294,631	\$ 11,717,452
7	Additions	342,101	130,590
8	Retirements		
9	Balance 12/31/07 ¹	\$ 9,636,732	\$ 11,848,042
10	Adjustment to include Organization & Franchises	33,348	19,062
11	Adjustment to Common Plant Allocations between Systems	200,495	(200,495)
12	Adjusted Balance 12/31/2007	\$ 9,870,575	\$ 11,666,609
13			
14	Additions	667,572	964,681
15	Retirements	(6,150)	(41,752)
16	Adjustment to reverse Common Plant Allocations between Systems	(200,495)	200,495
17	Adjustments (rounding)		(1)
18	Balance 12/31/2008 ²	\$ 10,331,502	\$ 12,790,032
19	Adjustment to Common Plant Allocations between Systems	487,212	(487,212)
20	Adjustments (rounding)		
21	Adjusted Balance 12/31/08	\$ 10,818,714	\$ 12,302,820
22			
23	¹ Note: Balance per 2007 Annual Report		
24	² Note: Balance per 2008 Annual Report		

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission

Company: Saniando Utilities Corp.
Docket No.: 090402-W5
Schedule Year Ended: December 31, 2008
Historic [X] Projected []

Schedule: A-9
Page 1 of 2
Preparer: Kirsten Weeks

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/07	(3) Test Year 12/31/08	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ -	\$ -	\$ -		\$ -		
3	302.1 Franchises	(33,348)	(33,348)	(33,348)	13,554	(19,794)		
4	339.1 Other Plant & Misc. Equipment	-	-	-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	-	-	-		-		
7	304.2 Structures & Improvements	(6,625)	(12,450)	(9,454)	(170,339)	(179,793)		
8	305.2 Collect. & Impound. Reservoirs	-	-	-		-		
9	306.2 Lake, River & Other Intakes	-	-	-		-		
10	307.2 Wells & Springs	(480,211)	(504,088)	(491,840)	(105)	(491,945)		
11	308.2 Infiltration Galleries & Tunnels	-	(2,250)	(932)	312	(620)		
12	309.2 Supply Mains	-	-	-		-		
13	310.2 Power Generation Equipment	-	(8)	(2)	(4)	(6)		
14	311.2 Pumping Equipment	557	(316)	417	(514)	(97)		
15	339.2 Other Plant & Misc. Equipment	-	-	-		-		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-		-		
18	304.3 Structures & Improvements	(184,469)	(196,323)	(190,438)	(4,284)	(194,722)		
19	311.3 Pumping Equipment	(1,205,456)	(1,291,079)	(1,243,554)	34,684	(1,208,870)		
20	320.3 Water Treatment Equipment	(201,921)	(220,137)	(211,084)	(369)	(211,453)		
21	339.3 Other Plant & Misc. Equipment	-	(9)	(1)	(14)	(15)		
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	-	-	-		-		
24	304.4 Structures & Improvements	-	-	-		-		
25	311.4 Pumping Equipment	-	(487)	(143)		(143)		
26	330.4 Distr. Reservoirs & Standpipes	(653,748)	(683,226)	(668,487)	10,625	(657,862)		
27	331.4 Transm. & Distribution Mains	(3,713,407)	(3,895,836)	(3,804,346)	72,902	(3,731,444)		
28	333.4 Services	(625,550)	(659,920)	(642,654)	(181)	(642,835)		
29	334.4 Meters & Meter Installations	(1,254,534)	(1,322,965)	(1,288,203)	2,428	(1,285,775)		
30	335.4 Hydrants	(360,495)	(376,568)	(368,529)	(55)	(368,584)		
31	336.4 Backflow Prevention Devices	-	(3)	(1)	(2)	(3)		
32	339.4 Other Plant & Misc. Equipment	-	(69)	(27)	(47)	(74)		
33	GENERAL PLANT							
34	303.5 Land & Land Rights	-	-	-		-		
35	304.5 Structures & Improvements	(85,880)	(154,270)	(94,809)	(29,222)	(124,031)		
36	340.5 Office Furniture & Equipment	(370,406)	(632,001)	(454,770)	25,212	(429,558)		
37	341.5 Transportation Equipment	(449,366)	(529,834)	(333,563)	191,268	(142,295)		
38	342.5 Stores Equipment	-	-	-		-		
39	343.5 Tools, Shop & Garage Equipment	(89,840)	(146,915)	(111,659)	(38,681)	(150,340)		
40	344.5 Laboratory Equipment	(3,920)	(3,991)	(3,955)	(1,416)	(5,371)		
41	345.5 Power Operated Equipment	-	-	-	(2)	(2)		
42	346.5 Communication Equipment	(69,062)	(69,704)	(65,578)	(39,085)	(104,663)		
43	347.5 Miscellaneous Equipment	-	(22)	(3)	(8,945)	(8,948)		
44	348.5 Other Plant - Allocations	(82,893)	(82,894)	(82,893)	79,746	(3,147)		
45	Total	\$ (9,870,575)	\$ (10,818,714)	\$ (10,098,856)	\$ 137,467	\$ (9,962,389)		

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average Balance

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Schedule Year Ended: December 31, 2008
 Historic [X] Projected []

Schedule: A-9
 Page 2 of 2
 Preparer: Kirsten Weeks

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Dec-07	(3) Jan-08	(4) Feb-08	(5) Mar-08	(6) Apr-08	(7) May-08	(7) Jun-08	(8) Jul-08	(9) Aug-08	(10) Sep-08	(11) Oct-08	(12) Nov-08	(13) Dec-08	(14) 13- Month Average
1	INTANGIBLE PLANT														
2	301.1 Organization														
3	302.1 Franchises	(33,348)	(33,348)	(33,348)	(33,348)	(33,348)	(33,348)	(33,348)	(33,348)	(33,348)	(33,348)	(33,348)	(33,348)	(33,348)	(33,348)
4	339.1 Other Plant & Misc. Equipment														
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights														
7	304.2 Structures & Improvements	(6,625)	(7,074)	(7,523)	(7,972)	(8,421)	(8,888)	(9,386)	(9,895)	(10,404)	(10,913)	(11,423)	(11,932)	(12,450)	(9,454)
8	305.2 Collect. & Impound. Reservoirs														
9	306.2 Lake, River & Other Intakes														
10	307.2 Wells & Springs	(480,211)	(482,131)	(484,051)	(485,971)	(487,891)	(489,811)	(491,730)	(493,654)	(495,592)	(497,531)	(499,476)	(501,782)	(504,088)	(491,840)
11	308.2 Infiltration Galleries & Tunnels														
12	309.2 Supply Mains							(1,213)	(1,386)	(1,558)	(1,731)	(1,904)	(2,077)	(2,250)	(932)
13	310.2 Power Generation Equipment														
14	311.2 Pumping Equipment					(0)	(0)	(1)	(1)	(2)	(3)	(3)	(6)	(8)	(2)
15	339.2 Other Plant & Misc. Equipment	557	557	557	557	557	557	513	467	422	377	331	286	(316)	417
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights														
18	304.3 Structures & Improvements														
19	311.3 Pumping Equipment	(184,469)	(185,671)	(186,596)	(187,520)	(188,449)	(189,426)	(190,411)	(191,396)	(192,381)	(193,366)	(194,352)	(195,337)	(196,323)	(190,438)
20	320.3 Water Treatment Equipment	(1,205,456)	(1,211,539)	(1,217,621)	(1,223,708)	(1,229,794)	(1,235,913)	(1,242,033)	(1,248,153)	(1,254,303)	(1,260,545)	(1,266,829)	(1,279,232)	(1,291,079)	(1,243,554)
21	339.3 Other Plant & Misc. Equipment	(201,921)	(203,569)	(205,072)	(206,574)	(208,076)	(209,583)	(211,090)	(212,597)	(214,105)	(215,613)	(217,121)	(218,629)	(220,137)	(211,084)
22	TRANSMISSION & DISTRIBUTION PLANT														
23	303.4 Land & Land Rights												(5)	(9)	(1)
24	304.4 Structures & Improvements														
25	311.4 Pumping Equipment														
26	330.4 Distr. Reservoirs & Standpipes							(57)	(114)	(188)	(263)	(337)	(412)	(487)	
27	331.4 Transm. & Distribution Mains	(653,748)	(656,205)	(658,661)	(661,118)	(663,574)	(666,030)	(668,487)	(670,943)	(673,400)	(675,856)	(678,313)	(680,769)	(683,226)	(143)
28	333.4 Services	(3,713,407)	(3,728,491)	(3,743,574)	(3,758,699)	(3,773,854)	(3,789,021)	(3,804,201)	(3,819,390)	(3,834,585)	(3,849,847)	(3,865,143)	(3,880,450)	(3,895,836)	(668,487)
29	334.4 Meters & Meter Installations	(625,550)	(628,375)	(631,201)	(634,030)	(636,882)	(639,745)	(642,612)	(645,481)	(648,353)	(651,228)	(654,109)	(657,013)	(659,920)	(3,804,346)
30	335.4 Hydrants	(1,254,534)	(1,260,025)	(1,265,566)	(1,271,131)	(1,276,736)	(1,282,356)	(1,287,990)	(1,293,630)	(1,299,273)	(1,304,953)	(1,310,670)	(1,316,809)	(1,322,965)	(642,654)
31	336.4 Backflow Prevention Devices	(360,495)	(361,828)	(363,162)	(364,496)	(365,840)	(367,184)	(368,528)	(369,872)	(371,216)	(372,559)	(373,895)	(375,231)	(376,568)	(1,288,203)
32	339.4 Other Plant & Misc. Equipment								(0)	(1)	(1)	(2)	(2)	(3)	(1)
33	GENERAL PLANT														
34	303.5 Land & Land Rights				(6)	(12)	(18)	(24)	(31)	(37)	(43)	(49)	(59)	(69)	(27)
35	304.5 Structures & Improvements	(85,880)	(1,213)	(1,429)	(90,272)	(90,656)	(91,118)	(89,755)	(95,674)	(96,350)	(147,242)	(140,816)	(147,846)	(154,270)	
36	340.5 Office Furniture & Equipment	(370,406)	(150,260)	(150,657)	(443,511)	(454,492)	(465,754)	(484,506)	(497,914)	(531,838)	(563,242)	(559,280)	(608,147)	(632,001)	(94,809)
37	341.5 Transportation Equipment	(449,366)	660	660	(11,181)	(11,790)	(12,490)	(574,510)	(577,842)	(583,635)	(538,675)	(523,771)	(524,542)	(632,001)	(454,770)
38	342.5 Stores Equipment													(528,834)	(333,563)
39	343.5 Tools, Shop & Garage Equipment														
40	344.5 Laboratory Equipment	(89,840)	(91,385)	(92,930)	(95,961)	(97,507)	(99,054)	(100,570)	(102,122)	(103,672)	(142,924)	(143,588)	(145,101)	(146,915)	
41	345.5 Power Operated Equipment	(3,920)	(3,926)	(3,932)	(3,937)	(3,943)	(3,949)	(3,955)	(3,961)	(3,967)	(3,973)	(3,979)	(3,985)	(3,991)	(111,659)
42	346.5 Communication Equipment														(3,955)
43	347.5 Miscellaneous Equipment	(69,062)	(43,812)	(43,812)	(69,774)	(69,783)	(69,816)	(69,315)	(69,428)	(69,519)	(69,470)	(69,348)	(69,676)	(69,704)	(65,578)
44	348.5 Other Plant - Allocations											(7)	(15)	(22)	(3)
45	Total	(82,893)	(82,893)	(82,893)	(82,893)	(82,893)	(82,893)	(82,893)	(82,893)	(82,893)	(82,893)	(82,893)	(82,893)	(82,893)	(82,893)
		\$ (9,870,575)	\$ (9,130,528)	\$ (9,170,810)	\$ (9,631,545)	\$ (9,683,386)	\$ (9,735,839)	\$ (10,356,101)	\$ (10,419,259)	\$ (10,500,199)	\$ (10,615,844)	\$ (10,630,324)	\$ (10,735,011)	\$ (10,818,714)	\$ (10,099,856)

Schedule of Wastewater Accumulated Depreciation By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 090402-WS
Schedule Year Ended: December 31, 2008
Historic [X] Projected []

Schedule: A-10
Page 1 of 2
Preparer: Kirsten Weeks

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-8

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/07	(4) Test Year 12/31/08	(5) 13 Month Average Balance	(6) Adjustments	(7) Adjusted Average	(8) Non-Used & Useful %	(9) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 859	\$ 859	\$ 859	\$ (859)	\$ -		
3	352.1 Franchises	(19,920)	(22,118)	(21,019)	20,101	(918)		
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-		
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-	-	-	-	-		
7	354.2 Structures & Improvements	-	-	-	-	-		
8	355.2 Power Gen Equipment	-	(12)	(3)	(8)	(11)		
9	360.2 Collection Sewers - Force	(15,787)	(25,469)	(20,418)	929	(19,489)		
10	361.2 Collection Sewers - Gravity	(4,327,212)	(4,493,435)	(4,410,444)	(70,720)	(4,481,164)		
11	362.2 Special Collecting Structures	-	-	-	-	-		
12	363.2 Services to Customers	-	-	-	18,339	18,339		
13	364.2 Flow Measuring Devices	-	(6)	(2)	(26)	(28)		
14	365.2 Flow Measuring Installations	-	-	-	-	-		
15	389.2 Other Plant & Misc. Equipment	-	(36)	(14)	(25)	(39)		
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	-	-	-	-	-		
18	354.3 Structures & Improvements	(1,604,310)	(1,692,919)	(1,641,229)	(44,739)	(1,685,968)		
19	370.3 Receiving Wells	-	-	-	-	-		
20	371.3 Pumping Equipment	-	(185)	(88)	(195)	(283)		
21	389.3 Other Plant & Misc. Equipment	-	(128)	(42)	(253)	(295)		
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	-	-	-	-	-		
24	354.4 Structures & Improvements	-	-	-	(3,447,322)	(3,447,322)		
25	380.4 Treatment & Disposal Equipment	(562,909)	(600,769)	(581,781)	(66,222)	(648,003)		
26	381.4 Plant Sewers	-	-	-	-	-		
27	382.4 Outfall Sewer Lines	(577,439)	(598,905)	(588,172)	(21)	(588,193)		
28	389.4 Other Plant & Misc. Equipment	-	(80)	(25)	(377)	(402)		
29	RECLAIMED WATER DISTRIBUTION PLANT							
30	371.5 Pumping Equipment	-	(16)	(5)	(13)	(18)		
31	374.6 Reuse Distribution Reservoirs	(456)	(872)	(664)	(27)	(691)		
32	375.6 Reuse Transmission & Distribution	(911,919)	(1,073,811)	(992,849)	45,416	(947,433)		
33	389.5 Other Plant & Misc Equipment	-	(69)	(23)	(44)	(67)		
34	366.6 Reuse Services	(1,424)	(2,865)	(2,145)	(28)	(2,173)		
35	367.6 Reuse Mtr Installations	101	(647)	(273)	1	(272)		
36	GENERAL PLANT							
37	353.7 Land & Land Rights	-	-	-	-	-		
38	354.7 Structures & Improvements	(3,298,722)	(3,424,960)	(3,353,048)	3,353,048	-		
39	390.7 Office Furniture & Equipment	(121,575)	(125,498)	(123,527)	(210,061)	(333,588)		
40	391.7 Transportation Equipment	-	-	-	(110,504)	(110,504)		
41	392.7 Stores Equipment	-	-	-	-	-		
42	393.7 Tools, Shop & Garage Equipment	(125,712)	(130,899)	(128,305)	11,552	(116,753)		
43	394.7 Laboratory Equipment	-	-	-	(4,171)	(4,171)		
44	395.7 Power Operated Equipment	-	-	-	(2)	(2)		
45	396.7 Communication Equipment	(100,184)	(109,971)	(105,061)	23,781	(81,280)		
46	397.7 Miscellaneous Equipment	-	(9)	(5)	(16)	(21)		
47	348.5 Other Plant - Allocations	-	-	-	(2,444)	(2,444)		
48	Total	\$ (11,666,609)	\$ (12,302,820)	\$ (11,968,283)	\$ (484,909)	\$ (12,453,192)		

Schedule of Wastewater Accumulated Depreciation By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 090402-W5
Schedule Year Ended: December 31, 2008
Historic [X] Projected []

Schedule: A-10
Page 2 of 2
Preparer: Kirsten Weeks

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Dec-07	(3) Jan-08	(4) Feb-08	(5) Mar-08	(6) Apr-08	(7) May-08	(7) Jun-08	(8) Jul-08	(9) Aug-08	(10) Sep-08	(11) Oct-08	(12) Nov-08	(13) Dec-08	(14) 13- Month Average
1	INTANGIBLE PLANT														
2	351.1 Organization	\$ 859	\$ 859	\$ 859	\$ 859	\$ 859	\$ 859	\$ 859	\$ 859	\$ 859	\$ 859	\$ 859	\$ 859	\$ 859	\$ 859
3	352.1 Franchises	(19,920)	(20,103)	(20,287)	(20,470)	(20,653)	(20,836)	(21,019)	(21,202)	(21,385)	(21,569)	(21,752)	(21,935)	(22,118)	(21,019)
4	389.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	353.2 Land & Land Rights														
7	354.2 Structures & Improvements														
8	355.2 Power Gen Equipment														
9	360.2 Collection Sewers - Force	(15,787)	(16,500)	(17,214)	(17,928)	(18,668)	(19,439)	(20,224)	(21,096)	(21,967)	(22,841)	(23,714)	(24,590)	(25,469)	(20,418)
10	361.2 Collection Sewers - Gravity	(4,327,212)	(4,341,443)	(4,355,233)	(4,369,029)	(4,382,830)	(4,396,632)	(4,410,440)	(4,424,248)	(4,438,060)	(4,451,892)	(4,465,735)	(4,479,584)	(4,493,435)	(4,410,444)
11	362.2 Special Collecting Structures														
12	363.2 Services to Customers														
13	364.2 Flow Measuring Devices														
14	365.2 Flow Measuring Installations						(1)	(2)	(2)	(3)	(4)	(5)	(5)	(6)	(2)
15	389.2 Other Plant & Misc. Equipment														
16	SYSTEM PUMPING PLANT					(4)	(8)	(12)	(16)	(20)	(24)	(28)	(32)	(36)	(14)
17	353.3 Land & Land Rights														
18	354.3 Structures & Improvements	(1,604,310)	(1,596,185)	(1,604,809)	(1,613,477)	(1,622,180)	(1,630,934)	(1,639,753)	(1,648,585)	(1,657,425)	(1,666,272)	(1,675,124)	(1,684,008)	(1,692,919)	-
19	370.3 Receiving Wells														
20	371.3 Pumping Equipment		(23)	(31)	(40)	(54)	(68)	(82)	(96)	(113)	(131)	(149)	(167)	(185)	-
21	389.3 Other Plant & Misc. Equipment														
22	TREATMENT AND DISPOSAL PLANT					(11)	(21)	(32)	(42)	(53)	(70)	(88)	(105)	(128)	(88)
23	353.4 Land & Land Rights														(42)
24	354.4 Structures & Improvements														
25	371.4 Pumping Equipment														
26	380.4 Treatment & Disposal Equipment	(562,908)	(566,048)	(569,183)	(572,319)	(575,455)	(578,597)	(581,741)	(584,886)	(588,048)	(591,221)	(594,397)	(597,580)	(600,769)	(581,781)
27	381.4 Plant Sewers														
28	382.4 Outfall Sewer Lines	(577,439)	(579,228)	(581,016)	(582,805)	(584,594)	(586,383)	(588,172)	(589,961)	(591,750)	(593,539)	(595,328)	(597,117)	(598,905)	(588,172)
29	389.4 Other Plant & Misc. Equipment					(5)	(11)	(16)	(21)	(27)	(40)	(53)	(67)	(80)	(25)
30	RECLAIMED WATER DISTRIBUTION PLANT														
31	371.5 Pumping Equipment							(2)	(4)	(7)	(9)	(11)	(13)	(16)	(5)
32	374.6 Reuse Distribution Reservoirs	(456)	(490)	(525)	(559)	(594)	(629)	(663)	(698)	(733)	(768)	(803)	(838)	(872)	(664)
33	375.6 Reuse Transmission & Distribution	(911,919)	(925,404)	(938,888)	(952,375)	(965,862)	(979,350)	(992,839)	(1,006,328)	(1,019,817)	(1,033,315)	(1,046,814)	(1,060,312)	(1,073,811)	(992,849)
34	389.5 Other Plant & Misc. Equipment					(4)	(7)	(15)	(23)	(31)	(39)	(48)	(58)	(69)	(23)
35	366.6 Reuse Services	(1,424)	(1,544)	(1,665)	(1,785)	(1,905)	(2,025)	(2,145)	(2,265)	(2,385)	(2,505)	(2,625)	(2,745)	(2,865)	(2,145)
36	367.6 Reuse Mtr Installations	101	39	(24)	(86)	(148)	(210)	(273)	(335)	(397)	(460)	(522)	(584)	(647)	(273)
37	GENERAL PLANT														
38	353.7 Land & Land Rights														
39	354.7 Structures & Improvements	(3,298,722)	(3,290,225)	(3,302,469)	(3,314,713)	(3,326,957)	(3,339,202)	(3,351,448)	(3,363,694)	(3,375,941)	(3,388,187)	(3,400,433)	(3,412,680)	(3,424,960)	(3,353,048)
40	390.7 Office Furniture & Equipment	(121,575)	(121,896)	(122,217)	(122,538)	(122,865)	(123,193)	(123,523)	(123,852)	(124,181)	(124,510)	(124,839)	(125,169)	(125,498)	(123,527)
41	391.7 Transportation Equipment														
42	392.7 Stores Equipment														
43	393.7 Tools, Shop & Garage Equipment	(125,712)	(126,142)	(126,574)	(127,006)	(127,441)	(127,873)	(128,305)	(128,738)	(129,170)	(129,602)	(130,035)	(130,467)	(130,899)	(128,305)
44	394.7 Laboratory Equipment														
45	395.7 Power Operated Equipment														
46	396.7 Communication Equipment	(100,184)	(100,993)	(101,802)	(102,610)	(103,419)	(104,227)	(105,048)	(105,868)	(106,689)	(107,509)	(108,330)	(109,150)	(109,971)	(106,061)
47	397.7 Miscellaneous Equipment		(1)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8)	(9)	(9)	(5)
48															
49	Total	\$ (11,666,609)	\$ (11,685,327)	\$ (11,741,077)	\$ (11,796,886)	\$ (11,852,791)	\$ (11,908,791)	\$ (11,964,898)	\$ (12,021,110)	\$ (12,077,353)	\$ (12,133,661)	\$ (12,189,988)	\$ (12,246,365)	\$ (12,302,820)	\$ (11,968,283)

Schedule of Water and Wastewater Contributions In Aid of Construction
 Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008

Schedule: A-11
 Page 1 of 1
 Preparer: Kirsten Weeks

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/05	\$ 11,478,487	\$ 12,342,503
2	Additions	129,317	40,738
3	Retirements		
4			
5	Balance 12/31/06	\$ 11,607,804	\$ 12,383,241
6	Additions	330,953	843,933
7	Retirements		
8			
9	Balance 12/31/07	\$ 11,938,757	\$ 13,227,174
10	Additions	35,444	18,666
11	Retirements		
12			
13	Balance 12/31/08	\$ 11,974,201	\$ 13,245,840

Schedule of Contributions In Aid of Construction By Classification
 Test Year Average Balance

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-W5
 Schedule Year Ended: December 31, 2008
 Historic [X] Projected []

Schedule: A-12
 Page 1 of 2
 Preparer: Kirsten Weeks

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Prior Year 12/31/07	(4) Test year 12/31/08	(5) 13 Month Average Balance	(6) Adjustments	(7) Adjusted Test Year	(8) Non-Used Useful %	(9) Non-Used Amount
1	WATER							
2								
3	Plant Capacity Fees	\$ -	\$ -	\$ -		\$ -		-
4								
5	Line/Main Extension Fees	(7,040,998)	(7,040,998)	(7,040,998)	147,158	(6,893,840)		-
6								
7	Meters & Meter Installation Fees	(1,513,166)	(1,513,166)	(1,513,166)	32,515	(1,480,651)		-
8								
9	Contributed Property	(3,213,180)	(3,214,297)	(3,213,927)	62,800	(3,151,127)		-
10								
11	Other - Tap Fees	(171,413)	(205,740)	(183,838)	340,475	156,637		-
12								
13	Total	\$ (11,938,757)	\$ (11,974,201)	\$ (11,951,929)	\$ 582,948	\$ (11,368,981)		
14								
15								
16	WASTEWATER							
17								
18	Plant Capacity Fees	\$ -	\$ -	\$ -		\$ -		-
19								
20	Line/Main Extension Fees	(7,044,635)	(7,044,635)	(7,044,635)	239,597	(6,805,038)		-
21								
22	Contributed Property	(6,101,208)	(6,111,630)	(6,103,613)	481,087	(5,622,526)		-
23								
24	Other - Tap Fees	(81,331)	(89,575)	(88,064)	(21,928)	(109,992)		-
25								
26								
27	Total	\$ (13,227,174)	\$ (13,245,840)	\$ (13,236,312)	\$ 698,756	\$ (12,537,556)		

Recap Schedules: A-1,A-2,A-11

Schedule of Contributions In Aid of Construction By Classification
 Test Year Average Balance

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090401-W5
 Schedule Year Ended: December 31, 2008
 Historic [X] Projected []

Schedule: A-12
 Page 2 of 2
 Preparer: Kirsten Weeks

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Dec-07	(3) Jan-08	(4) Feb-08	(5) Mar-08	(6) Apr-08	(7) May-08	(7) Jun-08	(8) Jul-08	(9) Aug-08	(10) Sep-08	(11) Oct-08	(12) Nov-08	(13) Dec-08	(14) 13- Month Average
1	WATER														
2															
3	Plant Capacity Fees														
4															
5	Line/Main Extension Fees	(7,040,998)	(7,040,998)	(7,040,998)	(7,040,998)	(7,040,998)	(7,040,998)	(7,040,998)	(7,040,998)	(7,040,998)	(7,040,998)	(7,040,998)	(7,040,998)	(7,040,998)	(7,040,998)
6															
7	Meters & Meter Installation Fees	(1,513,166)	(1,513,166)	(1,513,166)	(1,513,166)	(1,513,166)	(1,513,166)	(1,513,166)	(1,513,166)	(1,513,166)	(1,513,166)	(1,513,166)	(1,513,166)	(1,513,166)	(1,513,166)
8															
9	Contributed Property	(3,213,180)	(3,213,180)	(3,213,180)	(3,213,437)	(3,213,697)	(3,214,297)	(3,214,297)	(3,214,297)	(3,214,297)	(3,214,297)	(3,214,297)	(3,214,297)	(3,214,297)	(3,213,927)
10															
11	Other - Tap Fees	(171,413)	(171,413)	(179,207)	(179,287)	(179,512)	(179,921)	(179,921)	(180,256)	(180,256)	(181,346)	(198,643)	(202,977)	(205,740)	(183,838)
12															
13	Total	\$ (11,938,757)	\$ (11,938,757)	\$ (11,946,551)	\$ (11,946,888)	\$ (11,947,373)	\$ (11,948,382)	\$ (11,948,382)	\$ (11,948,717)	\$ (11,948,717)	\$ (11,949,807)	\$ (11,967,104)	\$ (11,971,438)	\$ (11,974,201)	\$ (11,951,929)
14															
15															
16	WASTEWATER														
17															
18	Plant Capacity Fees														
19															
20	Line/Main Extension Fees	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)
21															
22	Contributed Property	(6,101,208)	(6,101,208)	(6,101,208)	(6,101,208)	(6,101,208)	(6,101,208)	(6,101,208)	(6,101,208)	(6,101,208)	(6,101,208)	(6,111,630)	(6,111,630)	(6,111,630)	(6,103,613)
23															
24	Other - Tap Fees	(81,331)	(81,331)	(89,125)	(89,125)	(89,125)	(89,125)	(89,125)	(89,125)	(89,125)	(89,575)	(89,575)	(89,575)	(89,575)	(88,064)
25															
26															
27	Total	\$ (13,227,174)	\$ (13,227,174)	\$ (13,234,968)	\$ (13,234,968)	\$ (13,234,968)	\$ (13,234,968)	\$ (13,234,968)	\$ (13,234,968)	\$ (13,234,968)	\$ (13,235,418)	\$ (13,245,840)	\$ (13,245,840)	\$ (13,245,840)	\$ (13,236,312)

Recap Schedules: A-1,A-2,A-11

Schedule of Water and Wastewater Accumulated Amortization of CIAC Florida Public Service Commission
 Annual Balances Subsequent to Last Established Rate Base

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008

Schedule: A-13
 Page 1 of 1
 Preparer: Kirsten Weeks

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/05	\$ 7,371,612	\$ 8,458,623
2	Additions	361,767	332,302
3	Retirements		
4			
5	Balance 12/31/06	\$ 7,733,379	\$ 8,790,925
6	Additions	367,944	310,233
7	Retirements		
8	Adjustments (rounding)	1	(1)
9	Balance 12/31/07	\$ 8,101,324	\$ 9,101,157
10	Additions	371,681	325,224
11	Retirements		
12	Adjustments		
13	Balance 12/31/08	\$ 8,473,005	\$ 9,426,381

Schedule of Accumulated Amortization of CIAC
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Schedule Year Ended: December 31, 2008
 Historic [X] Projected []

Schedule: A-14
 Page 1 of 2
 Preparer: Kirsten Weeks

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average projected year.

Line No.	(1) Description	(2) Prior Year 12/31/07	(4) Test year 12/31/08	(5) 13 Month Average Balance	(6) Adjustments	(7) Adjusted Test Year	(8) Non-Used Useful %	(9) Non-Used Amount
1	WATER							
2								
3	Plant Capacity Fees	\$ -	-	-		-		
4								
5	Line/Main Extension Fees	4,842,491	5,029,939	4,936,215	(233,620)	4,702,595		
6								
7	Meters & Meter Installation Fees	1,166,845	1,226,086	1,196,466	(28,997)	1,167,469		
8								
9	Contributed Property	1,998,167	2,118,541	2,058,353	169,765	2,228,118		
10								
11	Other - Tap Fees	93,821	98,439	96,071	(51,936)	44,135		
12								
13								
14	Total	\$ 8,101,324	\$ 8,473,005	\$ 8,287,105	\$ (144,788)	\$ 8,142,317		
15								
16								
17	WASTEWATER							
18								
19	Plant Capacity Fees	\$ -	-	-		-		
20								
21	Line/Main Extension Fees	4,885,085	5,049,937	4,967,511	(205,246)	4,762,265		
22								
23	Contributed Property	4,188,995	4,346,414	4,267,674	221,061	4,488,735		
24								
25	Other - Tap Fees	27,077	30,030	28,543	(5,609)	22,934		
26								
27								
28	Total	\$ 9,101,157	\$ 9,426,381	\$ 9,263,728	\$ 10,206	\$ 9,273,934		

Recap Schedules: A-1,A-2,A-13

Schedule of Accumulated Amortization of CIAC
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Schedule Year Ended: December 31, 2008
 Historic [X] Projected []

Schedule: A-14
 Page 2 of 2
 Preparer: Kirsten Weeks

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average projected year.

Line No.	(1) Description	(2) Dec-07	(3) Jan-08	(4) Feb-08	(5) Mar-08	(6) Apr-08	(7) May-08	(8) Jun-08	(9) Jul-08	(10) Aug-08	(11) Sep-08	(12) Oct-08	(13) Nov-08	(14) Dec-08	(15) 13- Month Average
1	WATER														
2															
3	Plant Capacity Fees														
4															
5	Line/Main Extension Fees	4,842,491	4,858,112	4,873,732	4,889,353	4,904,973	4,920,594	4,936,215	4,951,835	4,967,456	4,983,077	4,998,697	5,014,318	5,029,939	4,936,215
6															
7	Meters & Meter Installation Fees	1,166,845	1,171,782	1,176,719	1,181,655	1,186,592	1,191,529	1,196,466	1,201,402	1,206,339	1,211,276	1,216,213	1,221,149	1,226,086	1,196,466
8															
9	Contributed Property	1,998,167	2,008,197	2,018,228	2,028,258	2,038,289	2,048,320	2,058,352	2,068,383	2,078,415	2,088,446	2,098,478	2,108,509	2,118,541	2,058,353
10															
11	Other - Tap Fees	93,821	94,178	94,551	94,925	95,299	95,673	96,048	96,423	96,799	97,174	97,588	98,011	98,439	96,071
12															
13															
14	Total	\$ 8,101,324	\$ 8,132,269	\$ 8,163,229	\$ 8,194,191	\$ 8,225,153	\$ 8,256,117	\$ 8,287,080	\$ 8,318,044	\$ 8,349,008	\$ 8,379,973	\$ 8,410,976	\$ 8,441,987	\$ 8,473,005	\$ 8,287,105
15															
16															
17	WASTEWATER														
18															
19	Plant Capacity Fees														
20															
21	Line/Main Extension Fees	4,885,085	4,898,823	4,912,560	4,926,298	4,940,036	4,953,773	4,967,511	4,981,249	4,994,986	5,008,724	5,022,462	5,036,200	5,049,937	4,967,511
22															
23	Contributed Property	4,188,995	4,202,106	4,215,217	4,228,329	4,241,439	4,254,550	4,267,661	4,280,772	4,293,883	4,306,994	4,320,134	4,333,274	4,346,414	4,267,674
24															
25	Other - Tap Fees	27,077	27,303	27,551	27,798	28,046	28,293	28,541	28,789	29,036	29,284	29,533	29,781	30,030	28,543
26															
27															
28	Total	\$ 9,101,157	\$ 9,128,232	\$ 9,155,328	\$ 9,182,425	\$ 9,209,521	\$ 9,236,617	\$ 9,263,713	\$ 9,290,809	\$ 9,317,906	\$ 9,345,002	\$ 9,372,128	\$ 9,399,255	\$ 9,426,381	\$ 9,263,728

Recap Schedules: A-1,A-2,A-13

Company: Sanlando Utilities Corp.
Docket No.: 090402-WS
Test Year Ended: December 31, 2008

Schedule: A-15
Page 1 of 1
Preparer: Kirsten Weeks

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

(1) Line No.	(2) Description	(3) Approved Rate
1	Per Order PSC-04-0262-PAA-WS	9.03%

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 090402-WS
Test Year Ended: December 31, 2008

Schedule: A-16
Page 1 of 1
Preparer: Kirsten Weeks

Explanation: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance	
		Water	Wastewater
1	NONE		

Recap Schedules: A-1, A-2, A-19

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008

Schedule: A-17
 Page 1 of 1
 Preparer: Kirsten Weeks
 Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the Balance Sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts shall be explained.

Line No			Water	Sewer
1	<u>Final Rates</u>			
2	Current & Accrued Assets (13 Month Average)			
3	Cash	A	\$ 6,764	\$ 7,598
4	Accounts Rec less Accum. Provision for Uncoll Accts	A	391,459	439,726
5	Materials & Supplies	B	6,143	6,493
6	Misc. Current & Accrued Assets	C	19,163	14,881
7	Misc. Current & Accrued Assets - Deferred Rate Case Exp	C	99,928	77,603
8				
9	Current & Accrued Liabilities(13 Month Average)			
10	Accounts Payable	C	\$ (55,834)	\$ (43,360)
11	Customer Deposits	C	(48,840)	(37,929)
12	Accrued Taxes	C	(119,714)	(92,969)
13	Accrued Interest	C	1,500	1,165
14	Misc. Current & Accrued Liabilities	C	(734)	(570)
15				
16	Working Capital (Balance Sheet Method)		<u>\$ 299,835</u>	<u>\$ 372,639</u>
17				
18				
19				
20	<u>Interim Rates</u>			
21	Current & Accrued Assets (13 Month Average)			
22	Cash	A	\$ 6,764	\$ 7,598
23	Accounts Rec less Accum. Provision for Uncoll Accts	A	391,459	439,726
24	Materials & Supplies	B	6,143	6,493
25	Misc. Current & Accrued Assets	C	19,163	14,881
26				
27	Current & Accrued Liabilities(13 Month Average)			
28	Accounts Payable	C	\$ (55,834)	\$ (43,360)
29	Customer Deposits	C	(48,840)	(37,929)
30	Accrued Taxes	C	(119,714)	(92,969)
31	Accrued Interest	C	1,500	1,165
32	Misc. Current & Accrued Liabilities	C	(734)	(570)
33				
34	Working Capital (Balance Sheet Method)		<u>\$ 199,906</u>	<u>\$ 295,036</u>

Notes:

- A - Allocated based on revenues
- B - Allocated based on gross plant
- C - Allocated based on ERC

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-W5
 Test Year Ended: December 31, 2008

Schedule: A-18
 Page 1 of 2
 Preparer: Kirsten Weeks

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) ASSETS	(2) Prior Year Ended 12/31/07	(3) Test Year Ended 12/31/08	(4) 13 Month Average
1	Utility Plant in Service	\$ 42,411,382	\$ 49,324,157	\$ 44,938,968
2	Construction Work In Progress	5,103,191	(26,296)	3,053,299
3	Other Utility Plant Adjustments	-	-	-
4				
5	GROSS UTILITY PLANT	47,514,573	49,297,861	47,992,267
6	Less: Accumulated Depredation	(21,537,185)	(23,121,534)	(22,068,139)
7				
8	NET UTILITY PLANT	25,977,388	26,176,327	25,924,128
9				
10	Cash	225	36,946	14,362
11	Accounts Rec'b - trade	859,791	797,768	831,185
12	Notes Receivable	-	-	-
13	Accts. Rec'b - Assoc. Cos.	(3,231,946)	448,723	(1,846,416)
14	Notes Rec'b - Assoc. Cos.	-	-	-
15	Accts. Rec'b - Other	-	-	-
16	Accrued Interest Rec'b	-	-	-
17	Allowance for Bad Debts	-	-	-
18	Materials & Supplies	12,636	12,636	12,636
19	Miscellaneous Current & Accrued Assets	34,044	34,044	34,044
20				
21	TOTAL CURRENT ASSETS	(2,325,250)	1,330,117	(954,189)
22				
23	Net nonutility property	-	-	-
24	Unamortized Debt Discount & Exp.	-	-	-
25	Prelim. Survey & Investigation Charges	-	-	-
26	Clearing Accounts	-	-	-
27	Deferred Rate Case Expense	-	-	-
28	Other Miscellaneous Deferred Debts	277,869	166,136	245,538
29	Accum. Deferred Income Taxes	139,469	159,831	141,035
30	TOTAL OTHER ASSETS	417,338	325,967	386,573
31				
32	TOTAL ASSETS	\$ 24,069,476	\$ 27,832,411	\$ 25,356,512

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-W5
 Test Year Ended: December 31, 2008

Schedule: A-18
 Page 2 of 2
 Preparer: Kirsten Weeks

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	ASSETS	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	12-Month Average
1	Utility Plant in Service	\$ 42,411,382	\$ 41,759,999	\$ 41,771,551	\$ 43,412,112	\$ 45,481,910	\$ 43,578,069	\$ 44,486,035	\$ 45,062,546	\$ 45,136,793	\$ 45,478,178	\$ 48,866,390	\$ 49,447,658	\$ 49,324,157	44,958,968
2	Construction Work in Progress	5,103,191	3,771,162	3,802,163	3,861,423	3,885,214	3,920,037	3,811,798	3,840,108	3,870,609	3,882,343	(14,452)	(14,408)	(26,296)	3,053,299
3	Other Utility Plant Adjustments														
4															
5	GROSS UTILITY PLANT	47,514,573	45,524,561	45,573,714	47,273,535	47,368,524	47,498,106	48,297,834	48,902,654	49,007,402	49,360,521	48,851,938	49,433,250	49,297,861	47,992,267
6	Less: Accumulated Depreciation	(21,557,185)	(20,815,855)	(20,911,887)	(21,428,431)	(21,536,177)	(21,644,650)	(22,321,000)	(22,440,370)	(22,577,552)	(22,749,505)	(22,820,913)	(22,981,376)	(23,121,534)	(22,068,199)
7															
8	NET UTILITY PLANT	25,977,388	24,708,706	24,661,827	25,845,104	25,832,347	25,848,476	25,976,834	26,462,284	26,429,850	26,611,016	26,031,025	26,451,874	26,176,327	25,924,128
9															
10	Cash	225	340	494	(179)	375	154	291	291	36,946	36,946	36,946	36,946	36,946	14,362
11	Accounts Rec'ble - trade	858,791	776,695	751,044	739,639	765,794	884,943	805,952	901,945	963,303	875,944	864,845	815,754	797,768	881,185
12	Notes Receivable														
13	Accts. Rec'ble - Assoc. Cos.	(8,231,948)	(1,452,670)	(1,171,192)	(2,634,245)	(2,558,802)	(2,411,695)	(2,552,465)	(3,243,911)	(3,139,785)	(3,439,605)	985,745	394,504	448,723	(1,846,416)
14	Notes Rec'ble - Assoc. Cos.														
15	Accts. Rec'ble - Other														
16	Accrued Interest Rec'ble														
17	Allowance for Bad Debts														
18	Materials & Supplies	12,636	12,636	12,636	12,636	12,636	12,636	12,636	12,636	12,636	12,636	12,636	12,636	12,636	12,636
19	Miscellaneous Current & Accrued Assets	34,044	34,044	34,044	34,044	34,044	34,044	34,044	34,044	34,044	34,044	34,044	34,044	34,044	34,044
20															
21	TOTAL CURRENT ASSETS	(2,325,250)	(628,955)	(972,974)	(1,848,105)	(1,746,019)	(1,479,938)	(1,699,542)	(2,294,995)	(2,090,856)	(2,476,035)	1,934,216	1,293,884	1,330,117	(954,189)
22															
23	Net nonexhaustible property														
24	Unamortized Debt Discount & Exp.														
25	Profim. Survey & Investigation Charges														
26	Clearing Accounts														
27	Deferred Rate Case Expense														
28	Other Miscellaneous Deferred Debits	277,869	256,201	259,889	265,800	264,725	261,874	246,983	243,045	239,732	246,054	241,783	227,909	166,136	245,538
29	Accum. Deferred Income Taxes	139,469	139,469	139,469	139,469	139,469	139,469	139,469	139,469	139,469	139,469	139,469	139,469	139,469	141,035
30	TOTAL OTHER ASSETS	417,338	395,670	399,358	405,269	404,194	401,343	386,452	382,514	379,201	385,523	381,252	367,378	325,967	386,573
31															
32	TOTAL ASSETS	\$ 24,089,476	\$ 24,475,421	\$ 24,682,211	\$ 24,402,268	\$ 24,490,528	\$ 24,769,881	\$ 24,663,744	\$ 24,549,805	\$ 24,718,195	\$ 24,920,504	\$ 26,347,093	\$ 28,113,136	\$ 27,832,411	\$ 25,356,512

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008

Schedule: A-19
 Page 1 of 2
 Preparer: Kirsten Weeks

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/07	(3) Test Year Ended 12/31/08	(4) 13 Month Average
1	Common Stock Issued	\$ 3,575	\$ 3,575	\$ 3,575
2	Preferred Stock Issued	-	-	-
3	Additional Paid in Capital	10,057,626	14,551,721	11,496,449
4	Retained Earnings	4,772,863	4,818,854	5,066,346
5	Other Equity Capital	-	-	-
6				
7	TOTAL EQUITY CAPITAL	14,834,064	19,374,150	16,566,370
8				
9	Bonds	-	-	-
10	Reacquired Bonds	-	-	-
11	Advances From Associated Companies	7,100,823	7,100,823	7,100,823
12	Other Long-Term Debt	-	-	-
13				
14	TOTAL LONG-TERM DEBT	7,100,823	7,100,823	7,100,823
15				
16	Accounts Payable	259,737	70,542	99,194
17	Notes Payable	-	-	-
18	Notes & Accounts Payable - Assoc. Cos.	(6,866,124)	(6,866,124)	(6,866,124)
19	Customer Deposits	105,516	99,803	86,769
20	Accrued Taxes	156,608	144,843	212,683
21	Current Portion Long Term Debt	-	-	-
22	Accrued Interest	(5,301)	(264)	(2,665)
23	Accrued Dividends	-	-	-
24	Misc. Current and Accrued Liabilities	-	9,867	1,304
25				
26	TOTAL CURRENT & ACCRUED LIABILITIES	(6,349,564)	(6,541,333)	(6,468,839)
27				
28	Advances for Construction	-	-	-
29	Prepaid Capacity Charges	-	-	-
30	Accum. Deferred ITC's	-	-	-
31	Operating Reserves	-	-	-
32				
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	-	-	-
34				
35	Contributions in Aid of Construction	25,165,931	25,220,041	25,188,241
36	Less: Accum. Amortization of CIAC	(17,202,481)	(17,899,386)	(17,550,833)
37				
38	Accumulated Deferred Income Taxes	520,703	578,116	520,749
39				
40	Total Equity Capital and Liabilities	\$ 24,069,476	\$ 27,832,411	\$ 25,356,511

Comparative Balance Sheet - Equity Capital & Liabilities

Company: Sandalco Utilities Corp.
 Docket No.: 090402-W5
 Test Year Ended: December 31, 2008

Florida Public Service Commission

Schedule: A-19
 Page 2 of 2
 Preparer: Kristen Weeks

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	12-Month Average	
1	EQUITY CAPITAL & LIABILITIES														
1	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575
2															
3															
4	10,057,828	10,576,458	10,576,458	10,576,458	10,576,458	10,576,458	10,714,689	10,714,689	10,714,689	10,714,689	14,551,721	14,551,721	14,551,721	11,496,449	5,066,346
5	4,772,863	4,978,216	5,205,436	4,907,756	4,990,869	5,282,799	5,081,316	5,116,892	5,290,726	5,165,156	5,094,040	5,157,580	4,818,854		
6															
7	14,834,064	15,558,249	15,785,469	15,487,789	15,570,902	15,862,832	15,799,580	15,835,156	16,008,990	15,883,460	19,649,356	19,712,876	19,574,150	16,566,370	
8															
9	Bonds														
10															
11															
12	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823
13															
14	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823
15															
16	259,737	128,404	99,821	90,798	97,865	82,234	106,774	103,292	91,575	67,226	45,639	45,610	70,542	99,194	
17															
18	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)
19	105,516	105,491	105,211	106,201	107,821	109,301	42,077	46,995	63,236	71,254	82,162	81,388	99,805	86,769	
20	156,608	57,234	107,600	159,924	219,672	271,873	523,746	234,319	285,804	284,134	985,526	142,097	144,849	212,683	
21															
22	(5,302)	(4,796)	(4,321)	(3,815)	(3,302)	(2,780)	(2,481)	(2,185)	(1,939)	(1,582)	(1,169)	(762)	(264)	(2,665)	
23															
24							5,964	220	116	216	394	381	9,867	1,304	
25															
26	(6,349,564)	(6,579,831)	(6,537,819)	(6,513,016)	(6,450,268)	(6,405,796)	(6,389,994)	(6,481,883)	(6,429,332)	(6,444,876)	(6,355,572)	(6,597,610)	(6,541,333)	(6,468,839)	
27															
28															
29															
30															
31															
32															
33															
34															
35	25,165,931	25,165,931	25,181,519	25,181,856	25,182,341	25,183,350	25,183,350	25,183,685	25,183,685	25,185,225	25,212,944	25,217,277	25,220,041	25,188,241	
36	(17,202,481)	(17,260,500)	(17,318,557)	(17,376,616)	(17,434,673)	(17,492,733)	(17,550,795)	(17,608,853)	(17,666,914)	(17,724,975)	(17,783,104)	(17,841,242)	(17,899,386)	(17,950,833)	
37															
38	520,703	490,771	490,771	521,433	521,406	521,406	520,779	520,875	520,844	520,847	520,667	521,014	520,116	520,749	
39															
40	\$ 24,069,476	\$ 24,475,422	\$ 24,682,212	\$ 24,402,269	\$ 24,490,530	\$ 24,769,882	\$ 24,663,745	\$ 24,549,809	\$ 24,718,186	\$ 24,520,505	\$ 28,347,094	\$ 28,113,138	\$ 27,832,411	\$ 25,356,511	

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-W5
 Test Year Ended: December 31, 2008
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-1
 Page 1 of 1
 Preparer: Kirsten Weeks

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 3,061,746	\$ 111,977 (A)	\$ 3,173,723	\$ 460,784 (A)	\$ 3,634,507	B-4, B-3
2							
3	Operation & Maintenance	2,195,615	(118,099) (B)	2,077,516	(B)	2,077,516	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	424,469	(96,931) (C)	327,537	(C)	327,537	B-13, B-3
6							
7	Amortization	-		-		-	
8							
9	Taxes Other Than Income	396,002	2,384 (D)	398,385	20,735 (D)	419,120	B-15, B-3
10							
11	Provision for Income Taxes	(37,428)	164,492 (E)	127,064	165,591 (E)	292,655	C-1, B-3
12							
13	OPERATING EXPENSES	2,978,657	(48,155)	2,930,503	186,326	3,116,829	
14							
15	NET OPERATING INCOME	\$ 83,088	\$ 160,132	\$ 243,220	\$ 274,458	\$ 517,679	
16							
17							
18	RATE BASE	\$ 9,029,701	\$ (2,670,013)	\$ 6,359,688		\$ 6,359,688	
19							
20							
21	RATE OF RETURN	0.92 %		3.82 %		8.14%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-2
 Page 1 of 1
 Preparer: Kirsten Weeks

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 3,439,261	\$ 123,625 (A)	\$ 3,562,886	\$ 582,806 (A)	\$ 4,145,692	B-4, B-3
2							
3	Operation & Maintenance	1,965,278	118,545	2,083,822	(B)	2,083,822	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	352,743	187,608	540,351	(C)	540,351	B-14, B-3
6							
7	Amortization						
8							
9	Taxes Other Than Income	359,429	12,655 (D)	372,084	26,226 (D)	398,310	B-15, B-3
10							
11	Provision for Income Taxes	(28,582)	(39,863) (E)	(68,445)	209,440 (E)	140,995	C-1, B-3
12							
13	OPERATING EXPENSES	2,648,868	278,945	2,927,812	235,666	3,163,478	
14							
15	NET OPERATING INCOME	\$ 790,393	\$ (155,319)	\$ 635,074	\$ 347,140	\$ 982,214	
16							
17							
18	RATE BASE	\$ 9,257,020	\$ 2,809,492	\$ 12,066,512		\$ 12,066,512	
19							
20							
21	RATE OF RETURN	8.54 %		5.26 %		8.14%	

Schedule of Adjustments to Operating Income
 Company: Sanlando Utilities Corp.
 Test Year Ended: December 31, 2008
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 1 of 3
 Docket No.: 090402-WS
 Preparer: Kirsten Weeks

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(A) Adjustments to Revenues		
2	(1) Annualized Revenue		
3	Annualized water/sewer revenues per Schedule E-2, pp 2 & 4	\$ 3,173,723	\$3,562,885
4	Test Year water/sewer revenues per Schedule E-2, pp 2 & 4	3,061,746	3,439,260
5	Adjustment required	\$ 111,977	\$ 123,625
6			
7	(2) Revenue Increase		
8	Increase in revenue required by the Utility to realize a	460,784	582,806
9	8.14% % rate of return	\$ 460,784	\$ 582,806
10			
11	Total Adjustments to Revenues	\$ 572,761	\$ 706,431
12			
13	(B) Adjustments to Operations & Maintenance Expenses		
14	(1) General Expense Allocations from Utilities Inc.		
15	Employee Pension & Benefits	362	281
16	Chemicals	(3)	(3)
17	Materials & Supplies	1,246	1,408
18	Contractual Services - Acct	584	454
19	Contractual Services - Legal	(1,849)	(1,436)
20	Contractual Services - Other	2,703	2,099
21	Equipment Rentals	(6)	(4)
22	Insurance Other	4,063	3,155
23	Misc Reg Matters Comm Exp	(2,330)	(1,809)
24	Agency Expense	12	14
25	Miscellaneous Expense	1,401	1,088
26	Total General Expense Allocations	\$ 6,183	\$ 5,247
27	(2) Adjustments to correct allocation; annualize / increase salary and related expenses		
28	601 / 701 Salary & Wages	56,886	44,177
29	603 / 703 Salary & Wages - Officers	(58,728)	(45,608)
30	604 / 704 Employee Pension & Benefits	(32,633)	(25,343)
31	650 / 750 Transportation Expense	(7,755)	(6,022)
32	Total D&M Adjustments related to Salary	\$ (42,230)	\$ (32,796)
33	(3) Amortization Other Expense		
34	(a) Remove amortization expense Tank Maint & Repair Sewer		\$ (5,294)
35	(b) Reflect amortization for gain on sale of land	(3,681)	
36	Total adjustment to Amortization Other Expense	\$ (3,681)	\$ (5,294)
37			
38	(4) Amortization of rate case expense per Schedule B-10	\$ 33,309	\$ 25,868
39			
40	(5) Chemical Expense		
41	(a) Reclassify expense booked to chemical expense -Chlorine	(1,067)	
42	(b) Reclassify expense booked to chemical expense -Other Treatment		(1,117)
43	(c) Allocate Chemical Expense between systems	(114,214)	114,214
44	Total Adjustment to Chemical Expense	\$ (115,281)	\$ 113,097
45			
46	(6) Reclass Material & Supplies expense coded incorrectly to chemical exp		\$ 714
47			
48	(7) Reclass Miscellaneous expense coded incorrectly to chemical exp	\$ 600	\$ 2,109
49			
50	(8) Pro Forma adjustments Deferred Maintenance Projects		
51	(a) internal inspection of water storage tanks	3,000	
52	(b) Coating interior Knollwood hydo tank		1,600
53	(c) Sandblast and paint Des Pinar WWTP		5,000
54	(d) Prep and paint 3 ground storage tanks at Des Pinar / Knollwood		3,000
55	Total Adjustment to Deferred Maintenance Expense	\$ 3,000	\$ 9,600
56			
57	Total Adjustment required to O&M Expenses	\$ (118,099)	\$ 118,545

Schedule of Adjustments to Operating Income

Company: Sanlando Utilities Corp.
 Test Year Ended: December 31, 2008

Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Florida Public Service Commission

Schedule: B-3

Page 2 of 3

Docket No.: 090402-WS

Preparer: Kirsten Weeks

Line No.	Description	Water	Wastewater
1	(C) Adjustments to Depreciation Expense		
2	(1) Restating Depreciation Expense per Commission Ordered Adjustment		
3	302.1 / 352.1 Franchises	3,660	(2,118)
4	304.2 Structures & Improvements Source of Supply	6	
5	304.3 Structures & Improvements Water Treatment	4,368	
6	304.5 / 354.7 Office Structures & Improvements	2	2
7	307.2 Wells & Springs	355	
8	308.2 Infiltration Gallery	(234)	
9	310.2 Power Generation Equipment	19	
10	311.4 Electric Pump Equipment T & D	1	
11	311.3 Electric Pump Equip Water Treatment	6,125	
12	320.3 Water Treatment Equipment	(149)	
13	330.4 Distribution Reservoirs & Standpipes	(1,054)	
14	331.4 Transmission & Distribution Mains	(5,878)	
15	333.4 Service Lines	18	
16	334.4 Meters / Meter Installations	(6,011)	
17	335.4 Hydrants	21	
18	336.4 Backflow Prevention Devices	9	
19	339.3 Other Miscellaneous Equipment Water Treatment	54	
20	339.4 Other Miscellaneous Equipment Transmission & Distribution	125	
21	340.5 / 390.7 Office Furniture & Equipment	(2,351)	(1,826)
22	343.5 / 393.7 Tools, Shop & Garage Equipment	(3,416)	(2,652)
23	344.5 / 394.7 Laboratory Equipment	930	722
24	345.5 / 395.7 Power Operated Equipment	5	3
25	346.5 / 396.7 Communication Equipment	(2,380)	(1,848)
26	347.5 Miscellaneous Equipment - Water	992	
27	348.5 / 398.7 Other Plant	1,263	978
28	354.3 Structures & Improvements - Pump Lift Station		19,958
29	354.4 Structures & Improvements Wastewater Treatment		(3,804)
30	355.2 Power Generation Equipment Collection		29
31	360.2 Force Mains		(6,196)
32	361.2 Sewer Gravity Mains / Manholes		5,562
33	363.2 Services to Customers		4,928
34	364.2 Flow Measuring Devices		76
35	371.3 Pumping Equipment		458
36	371.5 Pumping Equipment Reclaimed Water Treatment		42
37	375.6 Reuse Transmission & Distribution		(7,749)
38	380.4 Treatment & Disposal Equip Wastewater Treatment		35,471
39	389.2 Other Plant Collection		64
40	389.3 Other Plant Pump		679
41	389.4 Other Plant Wastewater Treatment		17,730
42	389.5 Other Plant Reclaimed Water Treatment		136
43	397.7 Miscellaneous Equipment Wastewater		32
44	Total Adjustment to Depr Exp per COA	\$ (3,520)	\$ 60,677
45			
46	(2) Common Plant Allocations between Systems		
47	304.5 / 354.7 Structures & Improvements	(5,724)	5,724
48	340.5 / 390.7 Office Furniture & Equipment	(83,307)	83,307
49	341.5 / 341.7 Transportation Equipment	(27,915)	27,915
50	343.5 / 393.7 Tools, Shop & Garage Equipment	(6,842)	6,842
51	344.5 / 394.7 Laboratory Equipment	(31)	31
52	346.5 / 396.7 Communication Equipment	5,350	(5,350)
53	347.5 / 397.7 Miscellaneous Equipment	(4)	4
54	Total Common Plant Depreciation Exp Allocations	\$ (118,472)	\$ 118,472
55	(3) General Expense Depreciation Allocations from Utilities Inc.		
56	304.5 / 354.7 Structures & Improvements	(1,662)	(1,291)
57	340.5 / 390.7 Office Furniture & Equipment	441	342
58	343.5 / 393.7 Tools, Shop & Garage Equipment	73	56
59	344.5 / 394.7 Laboratory Equipment	403	313
60	346.5 / 396.7 Communication Equipment	159	123
61	340.5 / 390.7 Computers	(22,068)	(17,138)
62	Total General Depreciation Exp Allocations	(22,656)	(17,594)
63	(4) Restating CIAC Amortization Expense Per Commission Ordered Adjustments:		
64	Structures & Improvement Source of Supply	31	
65	Structures & Improvement Water Treatment	158	
66	Wells & Springs	394	
67	Electric Pump Equipment Water Treatment	1,069	
68	Water Treatment Equipment	(3,957)	

Schedule of Adjustments to Operating Income

Company: Sanlando Utilities Corp.

Test Year Ended: December 31, 2008

Interim [] Final [X]

Historic [X] Projected []

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Florida Public Service Commission

Schedule: B-3

Page 3 of 3

Docket No.: 090402-W5

Preparer: Kirsten Weeks

Line No.	Description	Water	Wastewater
1	Distribution Reservoirs & Standpipes	15,809	
2	Transmission & Distribution Mains	24,972	
3	Service Lines	507	
4	Meters	992	
5	Meter Installations	35	
6	Hydrants	242	
7	Reservation Capacity Fee	(5)	29
8	Plant Modification Fee	(22)	622
9	Water Plant Meter Fee	(42)	
10	Structures & Improvements Pump Lift Station		(10,285)
11	Structures & Improvements Wastewater Treatment		(19,968)
12	Force Mains		3,875
13	Gravity Mains / Manholes		349
14	Services to Customers		(2,993)
15	Treatment & Disposal Wastewater Treatment		16,841
16	Outfall Lines		354
17	Tap		189
18		(3)	
18	Total Adjustment to CIAC Amortization Expense	\$ 40,780	\$ (10,987)
19	<u>(5) Reclassify Depr Expense related to Plant reclassification</u>		
20	304.3 Structures & Improvements Water Treatment	14,754	
21	304.5 Structures & Improvements General	(14,754)	
22	354.4 Structures & Improvements Treatment & Disposal Plant		150,401
23	354.7 Structures & Improvements General Plt		(150,401)
24	Total Adjustment Depr Expense- Reclassified Plant	\$ -	\$ -
25	<u>(6) Adjust depreciation expense for Vehicle usage by Sanlando</u>	\$ 4,030	\$ 3,130
26	<u>(7) Depreciation expense related to Pro Forma plant additions</u>		
27	311.3 Replace Well Pumps 1A, 3, 5, 7	4,000	
28	331.4 Water Main Relocations SR 434 / Sr 434 east of I-4	1,456	
29	360.2 Force Main Relocations SR 434 east of I-4		2,081
30	354.4 Electrical Improvements Design Wekiva WWTP		1,875
31	380.4 Nitrogen removal Treatment Design Des Pinar / Wekiva		2,780
32	380.4 Des Pinar WWTP upgrade for Nitrogen removal Treatment		27,800
33	Total Depr Expense - Pro Forma Plant additions	\$ 5,456	\$ 34,536
34	<u>(8) Adjust depreciation expense for retirements related to Pro Forma additions</u>		
35	311.3 Replace Well Pumps 1A, 3, 5, 7	(1,973)	
36	331.4 Water Main Relocations SR 434 / Sr 434 east of I-4	(575)	
37	360.2 Force Main Relocations SR 434 east of I-4		(626)
38	Total Adjustment -Pro Forma Plant retirements	\$ (2,549)	\$ (626)
39	Total Adjustment to Depreciation Exp, Net of Amortization	\$ (96,931)	\$ 187,608
40	(D) Adjustments to Taxes Other Than Income		
41	<u>(1) General Expense Allocations from Utilities Inc.</u>		
42	Property & Other General Taxes	32	25
43	Property Taxes	3,670	2,850
44	Adjustment to Property Taxes	\$ 3,702	\$ 2,875
45			
46	<u>(2) Adjust Payroll Taxes for salary allocations/ annualization / increase</u>	\$ (7,537)	\$ (5,853)
47	<u>(3) Regulatory Assessment Fees</u>		
48	(a) To adjust test year RAF's for annualized revenues	\$ 111,977	\$ 123,625
49	RAF rate	0.045	0.045
50	RAF Adjustment Required for Annualized Revenues	\$ 5,039	\$ 5,563
51	<u>(4) Ad Valorem Taxes</u>		
52	(a) Total Net Plant Additions	\$ 78,333	\$ 668,696
53	Millage rate	15.0598	15.0598
54	Total increase in ad valorem taxes	\$ 1,180	\$ 10,070
55			
56	Total Adjustments to Test Year TOTI	\$ 2,384	\$ 12,655
57			
58	<u>(5) To adjust RAF's for requested revenues</u>		
59	Total Revenue Increase Requested	\$ 460,784	\$ 582,806
60	RAF rate	0.045	0.045
61	Total RAF Adjustments due to Requested increase	\$ 20,735	\$ 26,226
62			
63	Total increase in Taxes Other Than Income	\$ 23,119	\$ 38,881
64			
65	(E) Adjustments to Provision for Income Taxes		
66	<u>(1) Adjustment to reflect income taxes for O & M adjustments per C-2</u>	\$ 164,492	\$ (39,863)
67			
68	Total Adjustment to Current Income Taxes	\$ 164,492	\$ (39,863)
69			
70	<u>(2) Adj. to Income taxes for Increase per C-2</u>	\$ 165,591	\$ 209,440
71	Total Adjustment to Provision for Income Taxes	\$ 330,083	\$ 169,577

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Historic Projected

Schedule: B-4
 Page 1 of 1
 Preparer: Kirsten Weeks
 Recap Schedules: B-1, B-2

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues is not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

WATER SALES		(1)	SEWER SALES		(2)
No.	Line Account No. and Description	Total Water	Account No. and Description	Total Wastewater	
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	\$ 1,413,689	
2	461.1 Metered - Residential	\$ 2,594,746	521.2 Flat Rate - Commercial	147,594	
3	461.2 Metered - Commercial	318,874	521.3 Flat Rate - Industrial		
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	538	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	80,452	
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other		
7	461.6 Other Revenues	123,428	522.1 Measured - Residential	1,305,375	
8	462.2 Private Fire Protection	473	522.2 Measured - Commercial	180,602	
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial		
10	465 Irrigation Customers		522.4 Measured - Public Authority		
11	466 Sales for Resale		522.5 Measured - Multi-Family	303,316	
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities		
13			524 Revenues from Other Systems		
14	TOTAL WATER SALES	<u>3,037,521</u>	525 Interdepartmental Sales		
15					
16	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>3,431,566</u>	
17	470 Forfeited Discounts				
18	471 Misc. Service Revenues	17,793	OTHER SEWER REVENUES		
19	472 Rents From Water Property		530 Guaranteed Revenues		
20	473 Interdepartmental Rents		531 Sale of Sludge		
21	474 Other Water Revenues	6,432	532 Forfeited Discounts		
22			534 Rents From Sewer Property		
23			535 Interdepartmental Rents		
24			571 Misc. Service Revenues	4,998	
25			536 Other Sewer Revenues	35	
26			540.1 Flat Rate Re-Use Residential	611	
27	TOTAL OTHER WATER REVENUES	<u>24,225</u>	541 Measured Re-Use Revenues	2,051	
28					
29			TOTAL OTHER		
30	TOTAL WATER OPERATING REVENUES	<u>\$ 3,061,746</u>	SEWER REVENUES	<u>7,695</u>	
31					
32			TOTAL SEWER		
33			OPERATING REVENUES	<u>\$ 3,439,261</u>	
34					

Detail of Operation & Maintenance Expenses by Month - Water

Florida Public Service Commission

Company: Orlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Historic [X] Projected []

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5
 Page 1 of 1
 Prepared: Winston Weeks
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2)-(13)												(14) Total Annual	(15) Adj.	(16) Adj. Total Annual
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec			
1	601 Salaries & Wages - Employees	\$ 29,518	\$ 28,113	\$ 34,324	\$ 47,329	\$ 26,448	\$ 15,720	\$ 55,416	\$ 57,781	\$ 77,819	\$ 59,512	\$ 47,173	\$ 57,002	\$ 536,155	\$ 56,886	\$ 593,041
2	603 Salaries & Wages - Officers, Etc.	-	-	34,515	12,891	8,482	8,305	8,759	8,405	8,567	8,940	8,993	9,291	116,948	(58,728)	58,220
3	604 Employee Pensions & Benefits	-	-	57,836	14,768	20,676	14,159	16,481	18,677	17,001	16,936	15,269	20,732	212,515	(32,271)	180,244
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
5	615 Purchased Power	38,181	22,894	22,468	27,153	51,453	57,783	38,368	38,722	74,754	31,297	31,741	36,720	421,033	-	421,033
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
7	618 Chemicals	21,178	19,115	9,671	27,486	9,682	25,351	30,198	6,820	13,576	10,523	3,956	25,889	203,445	(115,284)	88,161
8	620 Materials & Supplies	6,258	797	14,611	7,275	5,861	13,858	7,648	6,901	12,446	9,762	3,704	6,281	95,402	1,246	96,648
9	631 Contractual Services - Engr.	-	-	-	-	113	93	-	-	-	-	62	(62)	206	-	206
10	632 Contractual Services - Archt.	-	-	5,136	1,107	(3,057)	1,698	1,090	1,089	3,466	1,080	2,558	(2,103)	12,069	584	12,653
11	633 Contractual Services - Legal	-	512	2,656	2,645	1,220	334	2,811	417	369	2,263	81	449	13,757	(1,849)	11,908
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
13	635 Contractual Services - Testing	-	960	1,637	8,254	49	(614)	3,493	2,494	-	430	1,777	1,701	20,181	-	20,181
14	636 Contractual Services - Other	535	1,067	17,209	4,140	5,573	4,992	9,698	4,250	5,388	7,232	5,037	12,877	77,998	2,703	80,701
15	641 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
16	642 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0	(6)	(6)
17	650 Transportation Expenses	1,083	1,455	18,943	6,600	8,146	2,972	10,080	7,262	9,630	7,389	5,590	4,931	84,081	(7,755)	76,326
18	658 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
19	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
20	658 Insurance - Workmen's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
21	659 Insurance - Other	-	-	27,122	6,611	7,439	9,666	9,467	9,954	7,837	(1,929)	6,066	11,255	93,488	4,063	97,551
22	660 Advertising Expenses	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	500	500	501	(1,022)	376	376	376	376	376	376	376	30,442	33,554	33,909	66,863
24	667 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	(2,390)	(2,390)
25	670 Bad Debt Expense	402	1,189	632	945	530	182	(81)	24	-	210	29	4,028	8,140	22	6,152
26	675 Miscellaneous Expenses	10,879	14,313	28,510	15,389	21,600	53,139	17,316	13,976	31,314	27,742	20,148	12,339	266,644	1,320	267,964
27																
28	TOTAL	\$ 108,534	\$ 90,915	\$ 275,720	\$ 381,350	\$ 184,996	\$ 208,012	\$ 211,171	\$ 177,149	\$ 212,043	\$ 181,763	\$ 152,560	\$ 231,752	\$ 2,195,615	\$ (118,099)	\$ 2,077,516

Detail of Operation & Maintenance Expenses By Month - Wastewater

Company: Sealand Utilities Corp.
 Docket No.: 090402-W5
 Test Year Ended: December 31, 2008
 Historic: [X] Projected: []

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, repeat the account titles and numbers.

Florida Public Service Commission

Schedule: B-6
 Page: 1 of 1
 Prepared: Kristen Weeks
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total Annual	Adj.	Adj. Total Annual
1	701 Salaries & Wages - Employees	\$ 21,913	\$ 21,832	\$ 26,655	\$ 36,755	\$ 20,539	\$ 12,208	\$ 43,035	\$ 44,872	\$ 60,432	\$ 46,215	\$ 36,633	\$ 44,266	\$ 416,365	\$ 44,177	\$ 460,542
2	702 Salaries & Wages - Officers, Etc.	-	-	26,803	9,855	6,587	6,499	6,802	6,527	6,653	6,942	6,983	7,215	90,816	(45,608)	45,208
3	704 Employee Pensions & Benefits	-	-	44,914	11,469	16,056	10,995	12,799	14,504	13,202	13,152	11,858	16,085	165,034	(25,062)	139,972
4	710 Purchased Sewage Treatment	-	-	8,998	13,444	5,365	28,811	16,225	7,375	6,516	18,955	10,912	14,009	159,128	-	159,128
5	711 Sludge Removal Expense	8,246	14,773	-	-	-	43,828	42,870	43,320	48,818	44,420	47,101	47,575	525,334	-	525,334
6	715 Purchased Power	43,561	35,836	36,305	39,245	54,795	-	-	-	-	-	-	-	-	-	-
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	10,624	3,899	104	-	1,227	336	7,980	61	3,394	95	114	-	25,615	113,094	138,709
9	720 Materials & Supplies	2,789	2,487	12,495	6,985	8,465	14,149	10,725	11,783	9,016	6,669	8,425	5,251	101,241	2,122	103,363
10	721 Contractual Services - Engr.	-	-	-	-	87	72	-	-	-	-	48	(48)	159	-	159
11	722 Contractual Services - Accl.	-	-	3,909	860	(2,709)	1,319	846	2,093	839	1,986	(1,633)	9,373	16,686	454	9,827
12	723 Contractual Services - Legal	-	306	2,063	2,054	947	260	2,183	324	287	1,758	63	349	(1,436)	9,250	
13	724 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	725 Contractual Services - Testing	110	1,305	1,436	4,455	1,335	3,560	233	2,031	2,494	648	4,625	5,641	27,673	-	27,673
15	726 Contractual Services - Other	415	829	13,364	3,215	4,328	3,876	7,531	3,301	4,185	5,616	3,912	10,000	60,572	2,099	62,671
17	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	(4)	(4)
18	750 Transportation Expenses	841	1,130	14,711	5,125	6,326	1,308	7,328	5,639	7,478	5,738	4,343	3,829	65,204	(6,022)	59,272
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	758 Insurance - Workman's Comp.	-	-	21,062	5,134	5,777	7,507	7,552	7,730	6,086	(1,498)	4,711	8,740	72,601	5,155	77,756
22	759 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	389	389	-	(793)	292	292	292	292	292	292	292	23,640	26,057	25,808	51,925
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,809)	(1,809)
26	770 Bad Debt Expense	454	1,344	714	1,066	598	205	(35)	27	-	237	32	4,550	9,184	14	9,208
27	775 Miscellaneous Expenses	17,890	6,997	17,735	14,917	17,413	47,145	8,376	6,552	16,806	17,051	17,108	18,364	206,134	7,503	213,637
28	TOTAL	\$ 308,022	\$ 89,119	\$ 231,777	\$ 153,788	\$ 147,109	\$ 281,121	\$ 175,023	\$ 155,084	\$ 188,150	\$ 149,107	\$ 159,144	\$ 207,833	\$ 1,965,278	\$ 118,245	\$ 2,083,523

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008

Schedule: B-7
 Page 1 of 2
 Preparer: Kirsten Weeks

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/05	(3) Current TY 12/31/08	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	Explanation
1	601 Salaries & Wages - Employees	\$ 418,649	\$ 536,155	\$ 56,886	\$ 593,041	\$ 174,392	41.66 %	Please see Note 1, on Schedule B-7; pp 2 of 2.
2	603 Salaries & Wages - Officers, Etc.	-	116,948	(58,728)	58,220	58,220	100.00 %	Please see Note 1, on Schedule B-7; pp 2 of 2.
3	604 Employee Pensions & Benefits	135,284	212,515	(32,271)	180,244	44,960	33.23 %	The number of employees and available positions have increased over the past three years, as well as the associated health costs with those employees, the number of affiliate companies have also decreased, thus increasing the allocation percentage to Sanlando Utility Corp.
4	610 Purchased Water	-	-	-	-	-	%	
5	615 Purchased Power	486,825	421,033	-	421,033	(65,792)	(13.51) %	The utility decrease in purchased power is due to the effect of the capital improvements to the electrical controls at the Wekiva Hunt Club Water Treatment Plant in 2007 that cause the HSPs to run more efficiently. Prior to that time, the Wekiva plant site's water and wastewater equipment was supplied through one power meter, now there are separate meters.
6	616 Fuel for Power Purchased	-	-	-	-	-	%	
7	618 Chemicals	80,554	203,445	(115,284)	88,161	7,607	9.44 %	Unit price went up for sodium hypochlorite over time.
8	620 Materials & Supplies	183,055	95,402	1,246	96,648	(86,408)	(47.20) %	Please see Note 2, on Schedule B-7; pp 2 of 2.
9	631 Contractual Services - Engr.	132	206	-	206	74	56.06 %	Hourly fees of contracted engineers have increased substantially since the last rate case.
10	632 Contractual Services - Acct.	11,132	12,069	584	12,653	1,521	13.66 %	The hourly fees of the company's independent auditors increased since the last rate case, the number of affiliate companies have also decreased, thus increasing the allocation percentage to Sanlando Utility Corp.
11	633 Contractual Services - Legal	2,131	13,757	(1,849)	11,908	9,777	458.80 %	Hourly fees of attorneys have increased substantially since the last rate case.
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
13	635 Contractual Services - Testing	-	20,181	-	20,181	20,181	100.00 %	Prior to the test year, the utility inadvertently booked the expenses associated with contractual services; testing account in the miscellaneous expense account. The costs of testing has increased over the past three years.
14	636 Contractual Services - Other	11,490	77,998	2,703	80,701	69,211	602.36 %	The costs of maintaining our computer/technological systems have increased dramatically over the past three years, and the number of affiliate companies have also decreased, thus increasing the allocation percentage to Sanlando Utility Corp.
15	641 Rental of Building/Real Prop.	-	-	-	-	-	%	
16	642 Rental of Equipment	-	-	(6)	(6)	-	%	
17	650 Transportation Expenses	61,641	84,081	(7,755)	76,326	14,685	23.82 %	The number of employees and associated vehicles have increased over the past three years, the number of affiliate companies have also decreased, thus increasing the allocation percentage to Sanlando Utility Corp.
18	656 Insurance - Vehicle	-	-	-	-	-	%	
19	657 Insurance - General Liability	-	-	-	-	-	%	
20	658 Insurance - Workman's Comp.	-	-	-	-	-	%	
21	659 Insurance - Other	44,007	93,488	4,063	97,551	53,544	121.67 %	Insurance costs have increased over the past three years, but since the number of affiliate companies have decreased, the allocation costs to Sanlando Utility Corp. actually increased (this account includes excess liability, general property, workman's comp and auto).
22	660 Advertising Expense	-	-	-	-	-	%	
23	666 Reg. Comm. Exp. - Rate Case Amort.	22,086	33,554	33,309	66,863	44,777	202.74 %	Test Year Adjustments does not include adjustment of \$44,219 for current rate case Rate Case Amortization expense.
24	667 Reg. Comm. Exp. - Other	-	-	(2,330)	(2,330)	-	%	
25	670 Bad Debt Expense	2,552	8,140	12	8,152	5,600	219.44 %	Bad debt expense has increased as a result of an increase in uncollectible accounts due to customers defaulting on payments.
26	675 Miscellaneous Expenses	36,139	266,644	1,320	267,964	231,825	641.48 %	Please see Note 2, on Schedule B-7; pp 2 of 2.
27								
28	TOTAL	\$ 1,495,677	\$ 2,195,615	\$ (118,099)	\$ 2,077,516	\$ 584,175	39.06 %	
29								
30	Total Customers (ERC's)	12,570.0			11,797.7	(772)	(6.14) %	
31								
32	Consumer Price Index - U	283.400			331.326	47.93	16.91 %	
33								
34	Benchmark Index: Increase In Customer ERC's					0.9386		
35	Increase In CPI					1.1691		
36								
37						1.0973		

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008

Schedule: B-7
 Page 2 of 2
 Preparer: Kirsten Weeks

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/05	(3) Current TY 12/31/08	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	From Water							
2	Note 1 - In order to compare accounts 601 and 603, they should be combined because for the 12/21/08 Test Year several of the sub-accounts were grouped differently from the previous test year to better conform to the classification of accounts according to the NARUC Chart of Accounts.							
3	Note 1	Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
4	601 Salaries & Wages - Employees	418,649	536,155	56,886	593,041	174,392	41.66 %	See Total if applicable
5	603 Salaries & Wages - Officers, Etc.	-	116,948	(58,728)	58,220	58,220	100.00 %	See Total if applicable
6	TOTAL	418,649	653,103	(1,842)	651,261	232,612	55.56 %	See Grand Total
7	From Sewer							
8	Note 1 - In order to compare accounts 701 and 703, they should be combined because for the 12/21/08 Test Year several of the sub-accounts were grouped differently from the previous test year to better conform to the classification of accounts according to the NARUC Chart of Accounts.							
9	Note 1	Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
10	701 Salaries & Wages - Employees	11,298	29,583	(1)	29,582	18,285	161.85 %	See Total if applicable
11	703 Salaries & Wages - Officers, Etc.	181,314	92,774	-	92,774	(88,540)	-48.83 %	See Total if applicable
12	TOTAL	192,611	122,357	(1)	122,356	(70,255)	-36.48 %	See Grand Total
13	Combined							
14	Note: Combined	Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
15	Water total	418,649	653,103	(1,842)	651,261	232,612	55.56 %	See Total if applicable
16	Sewer Total	192,611	122,357	(1)	122,356	(70,255)	-36.48 %	See Total if applicable
17	Grand Total	611,260	775,460	(1,843)	773,617	162,357	26.56	The number of employees and available positions have increased over the past five years, as well as the associated cost of living increases with those employees, the number of affiliate companies have also decreased, thus increasing the allocation percentage to Sanlando Utility Corp.
18	From Water							
19	Note 2 - In order to compare accounts 620 and 675, they should be combined because for the 12/21/08 Test Year several of the sub-accounts were grouped differently from the previous test year to better conform to the classification of accounts according to the NARUC Chart of Accounts.							
20	Note 2	Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
21	620 Materials & Supplies	183,055	95,402	1,246	96,648	(86,407)	-47.20 %	See Total if applicable
22	675 Miscellaneous Expenses	36,139	266,644	(1,680)	264,964	228,825	633.18 %	See Total if applicable
23	TOTAL	219,194	362,046	(433)	361,612	142,418	64.97 %	See Grand Total
24	From Sewer							
25	Note 2 - In order to compare accounts 720 and 775, they should be combined because for the 12/21/08 Test Year several of the sub-accounts were grouped differently from the previous test year to better conform to the classification of accounts according to the NARUC Chart of Accounts.							
26	Note 2	Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
27	720 Materials & Supplies	316,698	101,241	2,122	103,363	(213,335)	-67.36 %	See Total if applicable
28	775 Miscellaneous Expenses	103,137	206,134	(2,097)	204,038	100,901	97.83 %	See Total if applicable
29	TOTAL	419,835	307,376	25	307,401	(112,434)	-26.78 %	See Grand Total
30	Combined							
31	Note: Combined	Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
32	Water total	219,194	362,046	(433)	361,612	142,418	64.97 %	See Total if applicable
33	Sewer Total	419,835	307,376	25	307,401	(112,434)	-26.78 %	See Total if applicable
34	Grand Total	639,029	669,421	(408)	669,013	29,984	4.69 %	Office Supplies, office utilities, office maintenance and miscellaneous expense have increased substantially over the last five years due to the cost of living adjustments, more specifically expenses related to damage from hurricanes have increased, as well as the associated costs with the Company's website (did not have in 2003) and telecom plans have changed drastically for operators since 2003 to account for changes in technology

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-W5
 Test Year Ended: December 31, 2008

Schedule: B-8
 Page 1 of 1
 Preparer: Kirsten Weeks

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/05	(3) Current TY 12/31/08	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	Explanation
1	701 Salaries & Wages - Employees	\$ 612,831	\$ 416,365	\$ 44,177	\$ 460,542	\$ (152,289)	(24.85) %	Please see Note 1, on Schedule B-7; pp 2 of 2.
2	703 Salaries & Wages - Officers, Etc.	-	90,816	(45,608)	45,208	45,208	100.00 %	Please see Note 1, on Schedule B-7; pp 2 of 2.
3	704 Employee Pensions & Benefits	109,753	165,034	(25,062)	139,972	30,219	27.53 %	The number of employees and available positions have increased over the past three years, as well as the associated health costs with those employees, the number of affiliate companies have also decreased, thus increasing the allocation percentage to Sanlando Utility Corp.
4	710 Purchased Sewage Treatment	-	-	-	-	-	%	
5	711 Sludge Removal Expense	160,283	153,128	-	153,128	(7,155)	(4.46) %	Under the Threshold.
6	715 Purchased Power	521,947	525,334	-	525,334	3,387	0.65 %	Under the Threshold.
7	716 Fuel for Power Purchased	-	-	-	-	-	%	
8	718 Chemicals	195,427	25,615	113,094	138,709	(56,718)	(29.02) %	Test year adjustments were made because expenses were incorrectly booked to this account, also in the prior test year other expenses that should have been booked elsewhere, were inadvertently booked to this account.
9	720 Materials & Supplies	316,698	101,241	2,122	103,363	(213,335)	(67.36) %	Please see Note 2, on Schedule B-7; pp 2 of 2.
10	731 Contractual Services - Engr.	107	159	-	159	52	48.60 %	Hourly fees of contracted engineers have increased substantially since the last rate case.
11	732 Contractual Services - Acct.	9,033	9,373	454	9,827	794	8.79 %	The hourly fees of the company's Independent auditors increased since the last rate case, the number of affiliate companies have also decreased, thus increasing the allocation percentage to Sanlando Utility Corp.
12	733 Contractual Services - Legal	1,727	10,686	(1,436)	9,250	7,523	435.61 %	Hourly fees of attorneys have increased substantially since the last rate case.
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
14	735 Contractual Services - Testing	-	27,673	-	27,673	27,673	100.00 %	Prior to the test year, the utility inadvertently booked the expenses associated with contractual services; testing account in the miscellaneous expense account. The costs of testing has increased over the past three years.
15	736 Contractual Services - Other	9,323	60,572	2,099	62,671	53,348	572.22 %	The costs of maintaining our computer/technological systems have increased dramatically over the past three years, and the number of affiliate companies have also decreased, thus increasing the allocation percentage to Sanlando Utility Corp.
16	741 Rental of Building/Real Prop.	-	-	-	-	-	%	
17	742 Rental of Equipment	-	-	(4)	(4)	-	%	
18	750 Transportation Expenses	50,063	65,294	(6,022)	59,272	9,209	18.39 %	The number of employees and associated vehicles have increased over the past three years, the number of affiliate companies have also decreased, thus increasing the allocation percentage to Sanlando Utility Corp.
19	756 Insurance - Vehicle	-	-	-	-	-	%	
20	757 Insurance - General Liability	-	-	-	-	-	%	
21	758 Insurance - Workman's Comp.	-	-	-	-	-	%	
22	759 Insurance - Other	70,463	72,601	3,155	75,756	5,293	7.51 %	Insurance costs have increased over the past three years, but since the number of affiliate companies have decreased, the allocation costs to Sanlando Utility Corp. actually increased (this account includes excess liability, general property, workman's comp and auto).
23	760 Advertising Expense	-	-	-	-	-	%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	16,889	26,057	25,868	51,925	35,036	207.45 %	Test Year Adjustments does not include adjustment of \$44,219 for current rate case Rate Case Amortization expense.
25	767 Reg. Comm. Exp. - Other	-	-	(1,809)	(1,809)	-	%	
26	770 Bad Debt Expense	4,087	9,194	14	9,208	5,121	125.30 %	Bad debt expense has increased as a result of an increase in uncollectible accounts due to customers defaulting on payments.
27	775 Miscellaneous Expenses	103,137	206,134	7,503	213,637	110,500	107 %	Please see Note 2, on Schedule B-7; pp 2 of 2.
28								
29	TOTAL	\$ 2,181,768	\$ 1,965,278	\$ 118,545	\$ 2,083,822	\$ (96,133)	(4.41) %	
30								
31	Total Customers (ERC's)	9,892.5			9,162.0	(731)	(7.38) %	
32								
33	Consumer Price Index - U	283.400			331.326	47.93	16.91 %	
34								
35	Benchmark Index: Increase in Customer ERC's					0.9262		
36	Increase in CPI					1.1691		
37								
38						1.0828		

Contractual Services

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008

Schedule: B-9
 Page 1 of 1
 Preparer: Kirsten Weeks

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Type of Service	(3) Consultants	(4) Amount	(5) Description of Work Performed
1	Meter Reading	Sunstate Meter & Supply, Inc.		10 Meter reading services
2	Computer Maintenance	Arlington Computer Products, Inc.; Ashwood Computer Co; AT&T; Bandwith.com, Inc.; Black Box Corporation; CDW Computer Centers, Inc.; Corporate Express Imaging & Co.; Convad Communications; Express Data Service; Hughes Network System; IP Soft; M. Schuster; Oracle USA, Inc.; RCM Data Corporation; Securetec; Sensus Technologies, Inc.; Vanguard Archives, Inc.; Webex Communications; Whitelight Group LLC; Xerox Corporation	85,503	Maintaining all company servers; Server updates; Maintaining server environment; Repairs and maintenance to all products beyond company capabilities; Updates to accounting, billing and fixed asset systems;
3	Computer Amortization & Program Cr	Ashwood Computer Co.	2,503	Program Costs
4	Internet Supplier	AT&T; Paul D. Burris; CDW Computer Centers Inc.; Covad Communications; Lisa Ann Crossett; Steven M. Lubertozzi; MPINET; Webex Communications	1,585	Internet Services
5	Accounting Studies	WSC Personnel	264	Accounting Services
6	Audit Fees	PriceWaterhouseCoopers, LLC.	12,323	Audit Services
7	Employment Finders Fees	Garelli Wong	10,008	Temporary Employment Services
8	Engineering Fees	Massey Service, Inc.; CPH Engineers, Inc.; Utility Service, Inc.	365	Engineering Services
9	Legal Fees	Baker & Daniels; Huntington & Williams; Law Office of David Beers P.A.; Lionel Sawyer & Collins; Mcnees, Wallace & Nurick; Moore Carney Ryan & Lattanzi LLP; Rose, Sundstrom & Bentley; Squire, Sanders & Dempsey LLP; Troutman Sanders LLP; Vorys, Sater, Seymour & Pease LLP; Wildman, Harrold, Allen & Dixon LLP; Winston & Strawn; Butler, Pappas, Weihmuller, Katz	24,444	Various Legal Issues
10	Payroll Services	Automatic Data Processing, Inc.	5,307	Payroll Services
11	Tax Return Review	PriceWaterhouseCoopers, LLC.	8,853	Tax Return
12	Temporary Employment Fee	Ajilon Consulting; Ajilon Professional Staffing LLC; Benchmark Staffing, Inc.; Casey Accounting & Finance Resources; Adenike Dosunmu; Jackson Wabash; Office Team; Robert Half International Inc.; Karen Schuetz; Staffing Now, Inc.	21,675	Permanent Employment
13	Other Outside Services	ATC Engineering Inc; Michelle Sandra Cohn; Crowe Chizek and Company LLC; Daniel Delgado; John Haynes; Lacerte; Alice Lau; Brent Lawrence; Malcom Pirnie, Inc.; US Bank Trust National Association; Whitelight Group LLC	9,275	
14	Total		<u>\$ 182,113</u>	

Company: Sanlando Utilities Corp.
 Docket No.: 090402-W5
 Test Year Ended: December 31, 2008

Schedule: B-10
 Page 1 of 1
 Preparer: Erin Povich

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Hours	(5) Total Estimate of Charges by Firm	(6) Type of Service Rendered
1	Milian, Swain & Associates	Deborah Swain	200	15.00	3,200	Assist w/MFRs, data requests, audit facilitation
2	Milian, Swain & Associates	Cynthia Yapp	140	300.00	42,050	Assist w/MFRs, data requests, audit facilitation
3	Milian, Swain & Associates	Maria Bravo	140	10.00	1,450	Assist w/MFRs, data requests, audit facilitation
4	Rose, Sundstrom & Bentley, LLP	Christian Marcelli	290	112.50	32,625	Legal Fees
5	Rose, Sundstrom & Bentley, LLP	Martin Friedman	320	112.50	36,000	Legal Fees
6	M&R Consultants	Frank Seidman	145	34.00	5,000	U&U Analysis, Assist w/ MFRs, data requests, audit facilitation
7	Public Service Commission		n/a	n/a	4,000	Filing Fee
8	Water Service Corp.	Ciecierski, Daniel	29	275	7,975	Assist w/MFRs, data requests, audit facilitation
9	Water Service Corp.	Casados, Jim	62	40	2,480	Billing Analyst, Implementation of Rates
10	Water Service Corp.	DiPasquale, Susan	33.92	50	1,696	Assist w/MFRs, data requests, audit facilitation
11	Water Service Corp.	Durham, Rick	106.24	20	2,125	Assist w/MFRs, data requests, audit facilitation
12	Water Service Corp.	Flynn, Patrick	33.92	200	6,784	Assist w/MFRs, data requests, audit facilitation
13	Water Service Corp.	Gongre, Bryan	33.92	50	1,696	Assist w/MFRs, data requests, audit facilitation
14	Water Service Corp.	Granite, Deborah	33	40	1,320	Billing Analyst, Implementation of Rates
15	Water Service Corp.	Hanks, Peggy	33.92	10	339	Assist w/MFRs, data requests, audit facilitation
16	Water Service Corp.	Hoy, John	111	80	8,880	Assist w/MFRs, data requests, audit facilitation
17	Water Service Corp.	Krugler, Adrienne	40	10	400	Billing Analyst, Implementation of Rates
18	Water Service Corp.	Marzouk, Michelle	15	40	600	Assist w/MFRs, data requests, audit facilitation
19	Water Service Corp.	Povich, Erin	39	450	17,550	Assist w/MFRs, data requests, audit facilitation
20	Water Service Corp.	Schiopu, Mircea	22	40	880	Customer Notices, Mailings, etc.
21	Water Service Corp.	Vairie, Lawanda	43.01	140	6,021	Assist w/MFRs, data requests, audit facilitation
22	Water Service Corp.	Weeks, Kirsten	49	300	14,700	Assist w/MFRs, data requests, audit facilitation
23	Water Service Corp.	Williams, John III	81.5	50	4,075	Assist w/MFRs, data requests, audit facilitation
24	Water Service Corp.		n/a	n/a	17,519	Customer notices, postage
25	Water Service Corp.		n/a	n/a	2,143	Customer notices, stock
26	Water Service Corp.		n/a	n/a	1,200	Travel, Airfare
27	Water Service Corp.		n/a	n/a	1,600	Travel, Hotel/Accommodation
28	Water Service Corp.		n/a	n/a	400	Travel, Rental Car
29	Water Service Corp.		n/a	n/a	-	Printing Services, copies
30	Water Service Corp.		n/a	n/a	-	Temp Services
31	Water Service Corp.		n/a	n/a	12,000	Fed Ex & other misc.
32						
33	Estimate Through				\$ 236,709	
34						
35	<input checked="" type="checkbox"/> PAA					
36	<input type="checkbox"/> Commission Hearing					
37						
38	Amortization Period 4 Years					
39	Explanation if different from Section 367.0816, Florida					
40						
41	Amortization of Rate Case Expense:					
42						
43		(A)	(B)	(C)		
44		Water	Wastewater	Total		
45						
46	Current rate case expense	133,238	103,471	236,709		
47	Total projected rate case expense	133,238	103,471	236,709		
48	Annual Amortization	\$ 33,309	\$ 25,868	\$ 59,177		
49						
50	Method of allocation between systems:					
51						
52	Customers (based on ERC Counts 06/30/07)	11797.7	9162.0	20959.7		
53						
54	Percentage of average customers	56%	44%	100%		

Company: Sanlando Utilities Corp.
Docket No.: 090402-WS
Test Year Ended: December 31, 2008

Schedule: B-11
Page 1 of 1
Preparer: Kirsten Weeks

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

Line No.	Description	Period	Budget Amount	Term of Amort.	Test Year Amortization
1	Sanlando Utilities Corporation does not have any maintenance projects greater than 2% of test year revenues during the 2 years prior to the test year, the test year, or budgeted 1 year after the test year.				

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Quarter Ending March 31, 2008			56.29% Water	43.71% Sewer
			Sanlando Utilities, Corp.	Other Companies/ Systems	Total		Amounts Allocated				
							Sanlando Utilities, Corp.	Other Companies/ Systems	Total		
1	Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	7.15%	92.85%	100.00%	ERC	\$37,160	\$482,909	\$520,069	\$20,916	\$16,243
3	408	Taxes Other than Income	7.16%	92.84%	100.00%	ERC	\$10,792	\$139,988	\$150,780	\$6,074	\$4,717
4	601/603/701/703	Salaries	4.88%	95.12%	100.00%	ERC	\$73,589	\$1,435,614	\$1,509,204	\$41,422	\$32,168
5	604/704	Employee Benefits	7.16%	92.84%	100.00%	ERC	\$104,033	\$1,349,523	\$1,453,556	\$58,558	\$45,476
6	620/720	Materials and Supplies	7.16%	92.84%	100.00%	ERC	\$21,079	\$273,444	\$294,523	\$11,865	\$9,214
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
8	632/732	Contractual Services - Accounting	7.16%	92.84%	100.00%	ERC	\$9,125	\$118,375	\$127,500	\$5,136	\$3,989
9	633/733	Contractual Services - Legal	7.16%	92.84%	100.00%	ERC	\$426	\$5,523	\$5,949	\$240	\$186
10	636/736	Contractual Services - Other	7.16%	92.84%	100.00%	ERC	\$28,892	\$374,786	\$403,678	\$16,263	\$12,629
11	650/750	Transportation Expenses	7.16%	92.84%	100.00%	ERC	(\$90)	(\$1,041)	(\$951)	(\$45)	(\$35)
12	670/770	Bad Debt Expense	7.16%	92.84%	100.00%	ERC	\$42	\$547	\$589	\$24	\$18
13	675/775	Miscellaneous Expenses	7.16%	92.84%	100.00%	ERC	\$33,954	\$440,447	\$474,401	\$19,112	\$14,842
14	659/759	Other Insurance	7.16%	92.84%	100.00%	ERC	\$46,184	\$625,046	\$673,230	\$27,122	\$21,062
15							<u>\$367,196</u>	<u>\$5,245,161</u>	<u>\$5,612,357</u>	<u>\$206,686</u>	<u>\$160,510</u>
16	Water Service Corp. Allocated RVP Expenses:										
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
19	601/603/701/703	Salaries	20.07%	79.93%	100.00%	ERC	\$13,968	\$55,620	\$69,588	\$7,862	\$6,106
20	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
30							<u>\$13,968</u>	<u>\$55,620</u>	<u>\$69,588</u>	<u>\$7,862</u>	<u>\$6,106</u>
31	Water Service Corp. Allocated Regional Expenses:										
32	403	Depreciation Expenses	25.58%	74.42%	100.00%	ERC	\$6	\$17	\$23	\$3	\$3
33	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
34	601/603/701/703	Salaries	25.57%	74.43%	100.00%	ERC	\$2,431	\$7,078	\$9,510	\$1,368	\$1,063
35	604/704	Employee Benefits	25.57%	74.43%	100.00%	ERC	\$2,599	\$7,568	\$10,167	\$1,463	\$1,136
36	620/720	Materials and Supplies	25.57%	74.43%	100.00%	ERC	\$1,892	\$5,508	\$7,400	\$1,065	\$827
37	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
38	636/736	Contractual Services - Other	25.57%	74.43%	100.00%	ERC	\$1,657	\$4,824	\$6,481	\$933	\$724
39	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
40	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
41	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
42	675/775	Miscellaneous Expenses	25.57%	74.43%	100.00%	ERC	\$7,955	\$23,159	\$31,113	\$4,477	\$3,477
43							<u>\$16,540</u>	<u>\$48,154</u>	<u>\$64,694</u>	<u>\$9,310</u>	<u>\$7,230</u>
44	Water Service Corp. Allocated State Expenses:										
45	403	Depreciation Expenses	25.51%	74.49%	100.00%	ERC	\$718	\$2,098	\$2,816	\$404	\$314
46	408	Taxes Other than Income	25.52%	74.48%	100.00%	ERC	\$24,569	\$71,716	\$96,285	\$13,829	\$10,740
47	601/603/701/703	Salaries	25.52%	74.48%	100.00%	ERC	(\$1,845)	(\$5,385)	(\$7,230)	(\$1,038)	(\$806)
48	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
49	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
50	620/720	Materials and Supplies	28.14%	71.86%	100.00%	ERC	\$784	\$2,001	\$2,785	\$441	\$343
51	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
52	633/733	Contractual Services - Legal	25.52%	74.48%	100.00%	ERC	\$4,293	\$12,530	\$16,823	\$2,416	\$1,876
53	636/736	Contractual Services - Other	25.50%	74.50%	100.00%	ERC	\$25	\$72	\$96	\$14	\$11
54	642/742	Rental Equipment	25.52%	74.48%	100.00%	ERC	\$976	\$2,850	\$3,826	\$550	\$427
55	650/750	Transportation Expense	25.52%	74.48%	100.00%	ERC	\$41,166	\$120,165	\$161,331	\$23,171	\$17,995
56	667/767	Reg. Commission Exp. - Other	25.52%	74.48%	100.00%	ERC	\$758	\$2,212	\$2,970	\$427	\$331
57	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
58	675/775	Miscellaneous Expenses	25.51%	74.49%	100.00%	ERC	\$607	\$1,772	\$2,379	\$342	\$265
59	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
60							<u>\$72,051</u>	<u>\$210,030</u>	<u>\$282,061</u>	<u>\$40,555</u>	<u>\$31,435</u>

61 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation.
 Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2008					
			Sanlando Utilities, Corp.	Other Companies/ Systems	Total		Amounts Allocated			56.29% Water	43.71% Sewer	
							Sanlando Utilities, Corp.	Other Companies/ Systems	Total			
1		Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	7.14%	92.86%	100.00%	ERC	\$10,694	\$139,139	\$149,833	\$6,019	\$4,674	
3	408	Taxes Other than Income	7.15%	92.85%	100.00%	ERC	\$1,978	\$25,685	\$27,663	\$1,113	\$865	
4	601/603/701/703	Salaries	6.33%	93.67%	100.00%	ERC	\$33,961	\$502,854	\$536,815	\$19,116	\$14,845	
5	604/704	Employee Benefits	7.15%	92.85%	100.00%	ERC	\$27,022	\$350,855	\$377,877	\$15,210	\$11,812	
6	620/720	Materials and Supplies	7.15%	92.85%	100.00%	ERC	\$9,701	\$125,966	\$135,667	\$5,461	\$4,241	
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
8	632/732	Contractual Services - Accounting	7.15%	92.85%	100.00%	ERC	\$1,967	\$25,534	\$27,500	\$1,107	\$860	
9	633/733	Contractual Services - Legal	7.15%	92.85%	100.00%	ERC	\$609	\$7,909	\$8,518	\$343	\$266	
10	636/736	Contractual Services - Other	7.15%	92.85%	100.00%	ERC	\$5,037	\$65,404	\$70,441	\$2,835	\$2,202	
11	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
12	670/770	Bad Debt Expense	7.15%	92.85%	100.00%	ERC	\$27	\$353	\$380	\$15	\$12	
13	675/775	Miscellaneous Expenses	7.15%	92.85%	100.00%	ERC	\$6,409	\$83,214	\$89,623	\$3,607	\$2,801	
14	659/759	Other Insurance	7.15%	92.85%	100.00%	ERC	\$11,744	\$152,492	\$164,236	\$6,611	\$5,134	
15							<u>\$109,149</u>	<u>\$1,479,403</u>	<u>\$1,588,552</u>	<u>\$61,437</u>	<u>\$47,712</u>	
16		Water Service Corp. Allocated RVP Expenses										
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$1	\$1	
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
19	601/603/701/703	Salaries	20.03%	79.97%	100.00%	ERC	\$4,647	\$18,549	\$23,196	\$2,616	\$2,031	
20	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
30							<u>\$4,647</u>	<u>\$18,549</u>	<u>\$23,196</u>	<u>\$2,617</u>	<u>\$2,032</u>	
31		Water Service Corp. Allocated Regional Expenses										
32	403	Depreciation Expenses	25.55%	74.45%	100.00%	ERC	\$2	\$6	\$8	\$1	\$1	
33	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
34	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
36	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
37	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
38	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
39	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
40	667/767	Reg. Commission Exp. - Other	25.55%	74.45%	100.00%	ERC	\$2,884	\$8,405	\$11,289	\$1,623	\$1,261	
41	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
42	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
43							<u>\$2,886</u>	<u>\$8,411</u>	<u>\$11,297</u>	<u>\$1,625</u>	<u>\$1,262</u>	
44		Water Service Corp. Allocated State Expenses										
45	403	Depreciation Expenses	25.50%	74.50%	100.00%	ERC	\$383	\$1,119	\$1,502	\$216	\$167	
46	408	Taxes Other than Income	25.50%	74.50%	100.00%	ERC	\$9,189	\$26,850	\$36,039	\$5,173	\$4,017	
47	601/603/701/703	Salaries	25.50%	74.50%	100.00%	ERC	\$6,845	\$20,000	\$26,845	\$3,853	\$2,992	
48	604/704	Employee Benefits	25.50%	74.50%	100.00%	ERC	\$26	\$75	\$100	\$14	\$11	
49	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
50	620/720	Materials and Supplies	25.88%	74.12%	100.00%	ERC	\$606	\$1,736	\$2,343	\$341	\$265	
51	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
52	633/733	Contractual Services - Legal	25.50%	74.50%	100.00%	ERC	(\$694)	(\$2,028)	(\$2,722)	(\$391)	(\$303)	
53	636/736	Contractual Services - Other	25.50%	74.50%	100.00%	ERC	\$2,319	\$6,775	\$9,093	\$1,305	\$1,014	
54	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
55	650/750	Transportation Expense	25.50%	74.50%	100.00%	ERC	\$9,721	\$28,401	\$38,122	\$5,471	\$4,249	
56	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
57	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
58	675/775	Miscellaneous Expenses	25.50%	74.50%	100.00%	ERC	\$2,790	\$8,151	\$10,941	\$1,570	\$1,219	
59	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
60							<u>\$31,184</u>	<u>\$91,079</u>	<u>\$122,263</u>	<u>\$17,553</u>	<u>\$13,631</u>	

61 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	G/A Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2008					
			Sanlando Utilities, Corp.	Other Companies/ Systems	Total		Amounts Allocated			56.29% Water	43.71% Sewer	
							Sanlando Utilities, Corp.	Other Companies/ Systems	Total			
1		Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	7.14%	92.86%	100.00%	ERC	\$10,717	\$139,448	\$150,165	\$6,033	\$4,685	
3	408	Taxes Other than Income	7.15%	92.85%	100.00%	ERC	\$2,166	\$28,118	\$30,283	\$1,219	\$947	
4	601/603/701/703	Salaries	5.17%	94.83%	100.00%	ERC	\$18,568	\$340,377	\$358,946	\$10,452	\$8,117	
5	604/704	Employee Benefits	7.15%	92.85%	100.00%	ERC	\$36,398	\$472,599	\$508,997	\$20,487	\$15,910	
6	620/720	Materials and Supplies	7.15%	92.85%	100.00%	ERC	\$7,608	\$98,779	\$106,386	\$4,282	\$3,325	
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
8	632/732	Contractual Services - Accounting	7.15%	92.85%	100.00%	ERC	(\$5,423)	(\$70,411)	(\$75,833)	(\$3,052)	(\$2,370)	
9	633/733	Contractual Services - Legal	7.15%	92.85%	100.00%	ERC	\$2,052	\$26,637	\$28,689	\$1,155	\$897	
10	636/736	Contractual Services - Other	7.15%	92.85%	100.00%	ERC	\$9,471	\$122,978	\$132,449	\$5,331	\$4,140	
11	650/750	Transportation Expenses	7.16%	92.84%	100.00%	ERC	\$3	\$43	\$46	\$2	\$1	
12	670/770	Bad Debt Expense	7.15%	92.85%	100.00%	ERC	\$163	\$2,114	\$2,277	\$92	\$71	
13	675/775	Miscellaneous Expenses	7.15%	92.85%	100.00%	ERC	\$5,456	\$70,847	\$76,304	\$7,439	\$5,785	
14	659/759	Other Insurance	7.15%	92.85%	100.00%	ERC	\$13,216	\$171,595	\$184,811	\$7,439	\$5,777	
15							\$100,395	\$1,403,125	\$1,503,519	\$56,510	\$43,885	
16		Water Service Corp. Allocated RVP Expenses:										
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
19	601/603/701/703	Salaries	20.03%	79.97%	100.00%	ERC	\$4,647	\$18,549	\$23,196	\$2,616	\$2,031	
20	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
30							\$4,647	\$18,549	\$23,196	\$2,616	\$2,031	
31		Water Service Corp. Allocated Regional Expenses:										
32	403	Depreciation Expenses	25.58%	74.42%	100.00%	ERC	\$2	\$6	\$8	\$1	\$1	
33	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
34	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
36	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
37	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
38	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
39	650/750	Transportation Expense	25.55%	74.45%	100.00%	ERC	\$102	\$298	\$400	\$58	\$45	
40	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
41	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
42	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
43							\$104	\$304	\$408	\$59	\$46	
44		Water Service Corp. Allocated State Expenses:										
45	403	Depreciation Expenses	25.50%	74.50%	100.00%	ERC	\$383	\$1,119	\$1,502	\$216	\$167	
46	408	Taxes Other than Income	25.50%	74.50%	100.00%	ERC	\$7,409	\$21,647	\$29,056	\$4,170	\$3,239	
47	601/603/701/703	Salaries	25.50%	74.50%	100.00%	ERC	\$7,665	\$22,395	\$30,059	\$4,314	\$3,350	
48	604/704	Employee Benefits	25.50%	74.50%	100.00%	ERC	\$176	\$514	\$690	\$99	\$77	
49	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
50	620/720	Materials and Supplies	25.58%	74.42%	100.00%	ERC	\$757	\$2,203	\$2,960	\$426	\$331	
51	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
52	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
53	636/736	Contractual Services - Other	25.50%	74.50%	100.00%	ERC	\$429	\$1,254	\$1,684	\$242	\$188	
54	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
55	650/750	Transportation Expense	25.50%	74.50%	100.00%	ERC	\$12,293	\$35,918	\$48,212	\$6,920	\$5,374	
56	667/767	Reg. Commission Exp. - Other	25.50%	74.50%	100.00%	ERC	\$306	\$893	\$1,199	\$172	\$134	
57	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
58	675/775	Miscellaneous Expenses	25.50%	74.50%	100.00%	ERC	\$2,980	\$8,707	\$11,687	\$1,677	\$1,303	
59	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
60							\$32,398	\$94,651	\$127,049	\$18,236	\$14,162	

61 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	G/I Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated				
			Sanlando Utilities, Corp.	Other Companies/ Systems	Total		Historical Month Ending June 30, 2008			56.29% Water	43.71% Sewer
							Sanlando Utilities, Corp.	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	6.94%	93.06%	100.00%	ERC	\$30,492	\$140,586	\$151,078	\$5,906	\$4,586
2	408	Taxes Other than Income	6.96%	93.04%	100.00%	ERC	\$2,141	\$28,610	\$30,750	\$1,205	\$936
3	601/603/701/703	Salaries	5.34%	94.66%	100.00%	ERC	\$19,298	\$342,320	\$361,613	\$10,859	\$8,433
4	604/704	Employee Benefits	6.96%	93.04%	100.00%	ERC	\$25,251	\$337,484	\$362,735	\$14,213	\$11,038
5	620/720	Materials and Supplies	6.96%	93.04%	100.00%	ERC	\$19,552	\$261,318	\$280,870	\$11,005	\$8,547
6	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
7	632/732	Contractual Services - Accounting	6.96%	93.04%	100.00%	ERC	\$3,017	\$40,317	\$43,333	\$1,698	\$1,319
8	633/733	Contractual Services - Legal	6.96%	93.04%	100.00%	ERC	\$304	\$4,063	\$4,367	\$171	\$133
9	636/736	Contractual Services - Other	6.96%	93.04%	100.00%	ERC	\$5,680	\$75,914	\$81,594	\$3,197	\$2,483
10	650/750	Transportation Expense	6.96%	93.04%	100.00%	ERC	\$3	\$47	\$50	\$2	\$2
11	668/768	Reg. Commission Exp.	6.96%	93.04%	100.00%	ERC	\$386	\$5,161	\$5,547	\$217	\$169
12	670/770	Bad Debt Expense	6.96%	93.04%	100.00%	ERC	\$7,215	\$96,437	\$103,652	\$4,061	\$3,154
13	675/775	Miscellaneous Expenses	6.96%	93.04%	100.00%	ERC	\$17,156	\$229,299	\$246,456	\$9,657	\$7,498
14	659/759	Other Insurance	6.96%	93.04%	100.00%	ERC	\$110,489	\$1,561,556	\$1,672,045	\$62,192	\$48,298
15											
Water Service Corp. Allocated RVP Expenses:											
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
19	601/603/701/703	Salaries	20.15%	79.85%	100.00%	ERC	\$4,675	\$18,522	\$23,196	\$2,631	\$2,043
20	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
26	668/768	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
30							\$4,675	\$18,522	\$23,196	\$2,631	\$2,043
Water Service Corp. Allocated Regional Expenses:											
32	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
33	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
34	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
36	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
37	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
38	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
39	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
40	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
41	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
42	675/775	Miscellaneous Expenses	25.27%	74.73%	100.00%	ERC	\$54	\$161	\$216	\$31	\$24
43							\$54	\$161	\$216	\$31	\$24
Water Service Corp. Allocated State Expenses:											
45	403	Depreciation Expenses	25.13%	74.87%	100.00%	ERC	\$42,019	\$125,204	\$167,223	\$23,652	\$18,368
46	408	Taxes Other than Income	24.75%	75.25%	100.00%	ERC	\$4,388	\$13,343	\$17,731	\$2,470	\$1,918
47	601/603/701/703	Salaries	24.75%	75.25%	100.00%	ERC	(\$20,191)	(\$61,399)	(\$81,590)	(\$11,365)	(\$8,826)
48	604/704	Employee Benefits	24.75%	75.25%	100.00%	ERC	\$100	\$306	\$406	\$57	\$44
49	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
50	620/720	Materials and Supplies	25.30%	74.70%	100.00%	ERC	\$2,320	\$6,852	\$9,172	\$1,306	\$1,014
51	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
52	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
53	636/736	Contractual Services - Other	24.75%	75.25%	100.00%	ERC	\$3,103	\$9,436	\$12,540	\$1,747	\$1,356
54	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
55	650/750	Transportation Expense	24.75%	75.25%	100.00%	ERC	\$3,806	\$11,575	\$15,381	\$2,142	\$1,664
56	667/767	Reg. Commission Exp. - Other	24.75%	75.25%	100.00%	ERC	\$715	\$2,175	\$2,890	\$403	\$313
57	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
58	675/775	Miscellaneous Expenses	24.75%	75.25%	100.00%	ERC	\$62,817	\$191,020	\$253,837	\$35,358	\$27,459
59	659/759	Other Insurance	24.76%	75.24%	100.00%	ERC	\$17	\$51	\$68	\$9	\$7
60							\$99,095	\$298,563	\$397,658	\$55,778	\$43,317

61. Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation.
 Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2008					
			Sanlando Utilities, Corp.	Other Companies/ Systems	Total		Amounts Allocated			56.29% Water	43.71% Sewer	
							Sanlando Utilities, Corp.	Other Companies/ Systems	Total			
1		Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	6.85%	93.15%	100.00%	ERC						
3	408	Taxes Other than Income	7.04%	92.96%	100.00%	ERC	\$15,073	\$204,809	\$219,882	\$8,484	\$6,589	
4	601/603/701/703	Salaries	6.50%	93.50%	100.00%	ERC	\$2,393	\$31,608	\$34,001	\$1,347	\$1,046	
5	604/704	Employee Benefits	7.04%	92.96%	100.00%	ERC	\$23,967	\$344,480	\$368,448	\$13,491	\$10,477	
6	620/720	Materials and Supplies	7.04%	92.96%	100.00%	ERC	\$29,618	\$391,151	\$420,769	\$16,671	\$12,947	
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$14,706	\$194,218	\$208,924	\$8,278	\$6,428	
8	632/732	Contractual Services - Accounting	7.04%	92.96%	100.00%	ERC	\$0	\$0	\$0	\$0	\$0	
9	633/733	Contractual Services - Legal	7.04%	92.96%	100.00%	ERC	\$1,936	\$25,564	\$27,500	\$1,090	\$846	
10	636/736	Contractual Services - Other	7.04%	92.96%	100.00%	ERC	\$681	\$8,993	\$9,674	\$383	\$298	
11	650/750	Transportation Expenses	7.04%	92.96%	100.00%	ERC	\$14,025	\$185,230	\$199,255	\$7,895	\$6,131	
12	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$8	\$101	\$108	\$4	\$3	
13	675/775	Miscellaneous Expenses	7.04%	92.96%	100.00%	ERC	\$0	\$0	\$0	\$0	\$0	
14	659/759	Other Insurance	7.04%	92.96%	100.00%	ERC	\$8,649	\$114,230	\$122,879	\$4,869	\$3,781	
15							\$16,818	\$222,112	\$238,930	\$9,467	\$7,352	
16							\$127,874	\$1,722,496	\$1,850,370	\$71,977	\$55,897	
17		Water Service Corp. Allocated RVP Expenses:										
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
19	601/603/701/703	Salaries	20.37%	79.63%	100.00%	ERC	\$0	\$0	\$0	\$0	\$0	
20	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$4,812	\$18,810	\$23,623	\$2,709	\$2,104	
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
30							\$0	\$0	\$0	\$0	\$0	
31		Water Service Corp. Allocated Regional Expenses:					\$4,812	\$18,810	\$23,623	\$2,709	\$2,104	
32	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
33	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
34	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
36	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
37	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
38	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
39	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
40	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
41	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
42	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
43							\$0	\$0	\$0	\$0	\$0	
44		Water Service Corp. Allocated State Expenses:										
45	403	Depreciation Expenses	25.77%	74.23%	100.00%	ERC	\$9,386	\$27,042	\$36,428	\$5,283	\$4,103	
46	408	Taxes Other than Income	25.55%	74.45%	100.00%	ERC	\$6,780	\$19,760	\$26,540	\$3,816	\$2,964	
47	601/603/701/703	Salaries	25.55%	74.45%	100.00%	ERC	(\$29,917)	(\$87,194)	(\$117,111)	(\$16,840)	(\$13,077)	
48	604/704	Employee Benefits	25.55%	74.45%	100.00%	ERC	\$224	\$651	\$875	\$126	\$98	
49	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
50	620/720	Materials and Supplies	25.55%	74.45%	100.00%	ERC	\$310	\$904	\$1,214	\$173	\$136	
51	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
52	633/733	Contractual Services - Legal	25.55%	74.45%	100.00%	ERC	\$95	\$275	\$370	\$53	\$41	
53	636/736	Contractual Services - Other	25.55%	74.45%	100.00%	ERC	\$3,203	\$9,336	\$12,540	\$1,803	\$1,400	
54	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
55	650/750	Transportation Expense	25.55%	74.45%	100.00%	ERC	\$15,325	\$44,665	\$59,990	\$8,626	\$6,699	
56	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
57	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
58	675/775	Miscellaneous Expenses	25.55%	74.45%	100.00%	ERC	\$10,610	\$30,924	\$41,534	\$5,972	\$4,638	
59	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
60							\$16,016	\$46,365	\$62,381	\$9,015	\$7,001	

61 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation.
 Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2008				
			Sanlando Utilities, Corp.	Other Companies/ Systems	Total		Amounts Allocated		56.29% Water	43.71% Sewer	
							Sanlando Utilities, Corp.	Other Companies/ Systems			Total
1		Water Service Corp. Allocated Expenses:									
2	403	Depreciation Expense	7.03%	92.97%	100.00%	ERC	\$20,683	\$273,648	\$294,331	\$11,642	\$9,041
3	408	Taxes Other than Income	7.04%	92.96%	100.00%	ERC	\$2,189	\$28,925	\$31,114	\$1,232	\$957
4	601/603/701/703	Salaries	6.32%	93.08%	100.00%	ERC	\$24,678	\$331,984	\$356,662	\$13,891	\$10,787
5	604/704	Employee Benefits	7.04%	92.96%	100.00%	ERC	\$32,809	\$433,484	\$466,293	\$18,467	\$14,342
6	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$6,483	\$85,656	\$92,139	\$3,648	\$2,834
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
8	632/732	Contractual Services - Accounting	7.04%	92.96%	100.00%	ERC	\$1,935	\$25,565	\$27,500	\$1,089	\$846
9	633/733	Contractual Services - Legal	7.04%	92.96%	100.00%	ERC	\$741	\$9,791	\$10,532	\$417	\$324
10	636/736	Contractual Services - Other	7.04%	92.96%	100.00%	ERC	\$6,171	\$81,537	\$87,708	\$3,474	\$2,698
11	650/750	Transportation Expenses	7.03%	92.97%	100.00%	ERC	\$7	\$91	\$98	\$4	\$3
12	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
13	675/775	Miscellaneous Expenses	7.04%	92.96%	100.00%	ERC	\$5,171	\$68,316	\$73,487	\$2,910	\$2,260
14	659/759	Other Insurance	7.04%	92.96%	100.00%	ERC	\$17,683	\$233,638	\$251,322	\$9,958	\$7,730
15							<u>\$118,550</u>	<u>\$1,572,636</u>	<u>\$1,691,186</u>	<u>\$66,729</u>	<u>\$51,821</u>
16		Water Service Corp. Allocated RVP Expenses:									
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
19	601/603/701/703	Salaries	20.38%	79.62%	100.00%	ERC	\$4,815	\$18,807	\$23,623	\$2,710	\$2,105
20	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
30							<u>\$4,815</u>	<u>\$18,807</u>	<u>\$23,623</u>	<u>\$2,710</u>	<u>\$2,105</u>
31		Water Service Corp. Allocated Regional Expenses:									
32	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
33	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
34	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
36	620/720	Materials and Supplies	22.95%	77.05%	100.00%	ERC	\$15	\$49	\$64	\$8	\$6
37	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
38	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
39	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
40	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
41	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
42	675/775	Miscellaneous Expenses	25.62%	74.38%	100.00%	ERC	\$28	\$83	\$111	\$16	\$12
43							<u>\$43</u>	<u>\$132</u>	<u>\$175</u>	<u>\$24</u>	<u>\$19</u>
44		Water Service Corp. Allocated State Expenses:									
45	403	Depreciation Expenses	25.31%	74.69%	100.00%	ERC	\$6,721	\$19,834	\$26,555	\$3,783	\$2,938
46	408	Taxes Other than Income	25.31%	74.69%	100.00%	ERC	\$7,557	\$22,301	\$29,858	\$4,254	\$3,303
47	601/603/701/703	Salaries	25.31%	74.69%	100.00%	ERC	\$4,973	\$14,675	\$19,648	\$2,799	\$2,174
48	604/704	Employee Benefits	25.31%	74.69%	100.00%	ERC	\$405	\$1,194	\$1,599	\$228	\$177
49	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
50	620/720	Materials and Supplies	25.31%	74.69%	100.00%	ERC	\$62	\$182	\$244	\$35	\$27
51	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
52	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
53	636/736	Contractual Services - Other	25.31%	74.69%	100.00%	ERC	\$1,379	\$4,071	\$5,450	\$776	\$603
54	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
55	650/750	Transportation Expense	25.31%	74.69%	100.00%	ERC	\$12,634	\$37,282	\$49,916	\$7,111	\$5,523
56	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
57	670/770	Bad Debt Expense	25.31%	74.69%	100.00%	ERC	\$51	\$149	\$200	\$28	\$22
58	675/775	Miscellaneous Expenses	25.31%	74.69%	100.00%	ERC	\$2,014	\$5,942	\$7,956	\$1,133	\$880
59	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
60							<u>\$35,796</u>	<u>\$105,631</u>	<u>\$141,427</u>	<u>\$20,149</u>	<u>\$15,647</u>

61 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation.
 Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2008					
			Sanlando Utilities, Corp.	Other Companies/ Systems	Total		Amounts Allocated			56.29% Water	43.71% Sewer	
							Sanlando Utilities, Corp.	Other Companies/ Systems	Total			
1		Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	7.01%	92.99%	100.00%	ERC						
3	408	Taxes Other than Income	7.03%	92.97%	100.00%	ERC	\$15,499	205,439	\$220,937	8,724	6,775	
4	601/603/701/703	Salaries	6.93%	92.97%	100.00%	ERC	\$2,751	36,393	\$39,144	1,548	1,202	
5	604/704	Employee Benefits	7.03%	92.97%	100.00%	ERC	\$27,464	368,796	\$396,260	15,459	12,005	
6	620/720	Materials and Supplies	7.03%	92.97%	100.00%	ERC	\$30,332	401,317	\$431,649	17,073	13,259	
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$13,646	180,545	\$194,191	7,681	5,965	
8	632/732	Contractual Services - Accounting	7.03%	92.97%	100.00%	ERC	\$0	-	\$0	-	-	
9	633/733	Contractual Services - Legal	7.03%	92.97%	100.00%	ERC	\$6,157	81,463	\$87,620	3,466	2,691	
10	636/736	Contractual Services - Other	7.03%	92.97%	100.00%	ERC	\$656	8,683	\$9,340	369	287	
11	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$9,172	121,348	\$130,520	5,162	4,009	
12	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
13	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
14	659/759	Other Insurance	7.03%	92.97%	100.00%	ERC	\$8,878	117,465	\$126,343	4,997	3,881	
15							\$13,922	184,207	\$198,129	7,837	6,086	
16							\$128,475	\$1,705,658	\$1,834,133	\$72,316	\$56,160	
17		Water Service Corp. Allocated RVP Expenses										
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
19	601/603/701/703	Salaries	20.32%	79.68%	100.00%	ERC	\$4,801	\$18,821	\$23,623	\$2,702	\$2,099	
20	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
30							\$0	\$0	\$0	\$0	\$0	
31		Water Service Corp. Allocated Regional Expenses					\$4,801	\$18,821	\$23,623	\$2,702	\$2,099	
32	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
33	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
34	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
36	620/720	Materials and Supplies	22.93%	77.07%	100.00%	ERC	\$73	\$245	\$318	\$41	\$32	
37	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
38	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
39	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
40	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
41	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
42	675/775	Miscellaneous Expenses	25.55%	74.45%	100.00%	ERC	\$304	\$886	\$1,190	\$171	\$133	
43							\$377	\$1,231	\$1,608	\$212	\$165	
44		Water Service Corp. Allocated State Expenses										
45	403	Depreciation Expenses	25.77%	74.23%	100.00%	ERC	\$8,751	\$25,201	\$33,952	\$4,926	\$3,825	
46	408	Taxes Other than Income	25.25%	74.75%	100.00%	ERC	\$16,180	\$47,901	\$64,081	\$9,107	\$7,073	
47	601/603/701/703	Salaries	25.25%	74.75%	100.00%	ERC	\$48,134	\$142,503	\$190,637	\$27,093	\$21,041	
48	604/704	Employee Benefits	25.25%	74.75%	100.00%	ERC	\$25	\$75	\$100	\$14	\$11	
49	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
50	620/720	Materials and Supplies	23.88%	76.12%	100.00%	ERC	(\$415)	(\$1,322)	(\$1,737)	(\$233)	(\$181)	
51	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
52	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
53	636/736	Contractual Services - Other	25.25%	74.75%	100.00%	ERC	\$0	\$0	\$0	\$0	\$0	
54	642/742	Rental Equipment	25.25%	74.75%	100.00%	ERC	\$541	\$1,603	\$2,144	\$305	\$237	
55	650/750	Transportation Expense	25.25%	74.75%	100.00%	ERC	(\$966)	(\$2,860)	(\$3,826)	(\$544)	(\$422)	
56	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$14,041	\$41,570	\$55,612	\$7,904	\$6,138	
57	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
58	675/775	Miscellaneous Expenses	25.25%	74.75%	100.00%	ERC	\$0	\$0	\$0	\$0	\$0	
59	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$22,384	\$66,270	\$88,654	\$12,600	\$9,785	
60							\$0	\$0	\$0	\$0	\$0	
61							\$108,676	\$320,941	\$429,617	\$61,171	\$47,505	

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2008				
			Sanlando Utilities, Corp.	Other Companies/ Systems	Total		Amounts Allocated			56.29% Water	43.71% Sewer
							Sanlando Utilities, Corp.	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expenses	6.97%	93.03%	100.00%	ERC	\$20,285	\$270,746	\$291,031	\$11,418	\$8,867
3	408	Taxes Other than Income	6.98%	93.02%	100.00%	ERC	\$2,563	\$34,169	\$36,732	\$1,443	\$1,121
4	601/603/701/703	Salaries	-5.11%	106.11%	100.00%	ERC	\$24,962	(\$433,232)	(\$408,270)	\$14,050	\$10,911
5	604/704	Employee Benefits	6.98%	93.02%	100.00%	ERC	\$30,325	\$404,230	\$434,555	\$17,069	\$13,256
6	620/720	Materials and Supplies	6.98%	93.02%	100.00%	ERC	\$10,074	\$134,282	\$144,356	\$5,670	\$4,404
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
8	632/732	Contractual Services - Accounting	6.98%	93.02%	100.00%	ERC	\$1,919	\$25,581	\$27,500	\$1,080	\$839
9	633/733	Contractual Services - Legal	6.98%	93.02%	100.00%	ERC	\$2,275	\$30,322	\$32,596	\$1,280	\$994
10	636/736	Contractual Services - Other	6.98%	93.02%	100.00%	ERC	\$11,937	\$159,114	\$171,050	\$6,719	\$5,218
11	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
12	670/770	Bad Debt Expense	6.98%	93.02%	100.00%	ERC	\$447	\$5,963	\$6,411	\$252	\$196
13	675/775	Miscellaneous Expenses	6.98%	93.02%	100.00%	ERC	\$5,750	\$76,649	\$82,399	\$3,237	\$2,514
14	659/759	Other Insurance	6.98%	93.02%	100.00%	ERC	(\$3,426)	(\$45,672)	(\$49,098)	(\$1,929)	(\$1,498)
15							\$107,111	\$662,151	\$769,262	\$60,290	\$46,821
Water Service Corp. Allocated RVP Expenses											
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
19	601/603/701/703	Salaries	19.81%	80.19%	100.00%	ERC	\$4,680	\$18,943	\$23,623	\$2,634	\$2,046
20	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
28	675/775	Miscellaneous Expenses	19.81%	80.19%	100.00%	ERC	\$185	\$669	\$854	\$93	\$72
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
30							\$4,845	\$19,612	\$24,457	\$2,727	\$2,118
Water Service Corp. Allocated Regional Expenses											
31	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
32	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
33	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
34	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
35	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
36	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
37	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
38	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
39	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
40	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
41	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
42	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
43							\$0	\$0	\$0	\$0	\$0
Water Service Corp. Allocated State Expenses											
44	403	Depreciation Expenses	24.87%	75.13%	100.00%	ERC	\$7,520	\$22,722	\$30,242	\$4,233	\$3,287
45	408	Taxes Other than Income	24.48%	75.52%	100.00%	ERC	\$7,989	\$24,645	\$32,633	\$4,487	\$3,492
46	601/603/701/703	Salaries	24.48%	75.52%	100.00%	ERC	\$14,491	\$44,704	\$59,194	\$8,157	\$6,334
47	604/704	Employee Benefits	24.48%	75.52%	100.00%	ERC	\$24	\$76	\$100	\$14	\$11
48	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
49	620/720	Materials and Supplies	24.48%	75.52%	100.00%	ERC	\$376	\$1,158	\$1,535	\$211	\$164
50	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
51	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
52	636/736	Contractual Services - Other	24.48%	75.52%	100.00%	ERC	\$911	\$2,811	\$3,722	\$513	\$398
53	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
54	650/750	Transportation Expense	24.48%	75.52%	100.00%	ERC	\$10,888	\$33,588	\$44,476	\$6,128	\$4,759
55	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
56	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
57	675/775	Miscellaneous Expenses	24.48%	75.52%	100.00%	ERC	\$13,284	\$40,980	\$54,264	\$7,477	\$5,807
58	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
59							\$55,482	\$170,683	\$226,165	\$31,230	\$24,253
60											
61	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2008					
			Sanlando Utilities, Corp.	Other Companies/ Systems	Total		Amounts Allocated			56.29% Water	43.71% Sewer	
							Sanlando Utilities, Corp.	Other Companies/ Systems	Total			
1		Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	7.05%	92.95%	100.00%	ERC	\$17,256	\$227,467	\$244,723	\$9,713	\$7,543	
3	408	Taxes Other than Income	7.06%	92.94%	100.00%	ERC	\$2,286	\$30,091	\$32,377	\$1,287	\$999	
4	601/603/701/703	Salaries	7.06%	92.94%	100.00%	ERC	\$24,909	\$327,942	\$352,851	\$14,021	\$10,888	
5	604/704	Employee Benefits	7.06%	92.94%	100.00%	ERC	\$27,287	\$359,248	\$386,535	\$15,359	\$11,928	
6	620/720	Materials and Supplies	7.06%	92.94%	100.00%	ERC	\$4,101	\$53,991	\$58,093	\$2,308	\$1,793	
7	631/731	Contractual Services - Engineering	7.06%	92.94%	100.00%	ERC	\$109	\$1,441	\$1,550	\$62	\$48	
8	632/732	Contractual Services - Accounting	7.06%	92.94%	100.00%	ERC	\$4,544	\$59,831	\$64,375	\$2,558	\$1,986	
9	633/733	Contractual Services - Legal	7.06%	92.94%	100.00%	ERC	\$145	\$1,902	\$2,047	\$81	\$63	
10	636/736	Contractual Services - Other	7.06%	92.94%	100.00%	ERC	\$17,110	\$225,266	\$242,376	\$9,631	\$7,479	
11	650/750	Transportation Expenses	7.13%	92.88%	100.00%	ERC	\$1	\$7	\$8	\$0	\$0	
12	670/770	Bad Debt Expense	7.06%	92.94%	100.00%	ERC	\$61	\$806	\$868	\$34	\$27	
13	675/775	Miscellaneous Expenses	7.06%	92.94%	100.00%	ERC	\$7,611	\$100,207	\$107,818	\$4,284	\$3,327	
14	659/759	Other Insurance	7.06%	92.94%	100.00%	ERC	\$10,777	\$141,883	\$152,660	\$6,066	\$4,711	
15							<u>\$116,198</u>	<u>\$1,530,083</u>	<u>\$1,646,281</u>	<u>\$63,405</u>	<u>\$50,793</u>	
16		Water Service Corp. Allocated RVP Expenses										
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
19	601/603/701/703	Salaries	15.72%	80.28%	100.00%	ERC	\$4,659	\$18,964	\$23,623	\$2,622	\$2,037	
20	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
28	675/775	Miscellaneous Expenses	15.72%	80.28%	100.00%	ERC	\$115	\$467	\$582	\$65	\$50	
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
30							<u>\$4,774</u>	<u>\$19,431</u>	<u>\$24,205</u>	<u>\$2,687</u>	<u>\$2,087</u>	
31		Water Service Corp. Allocated Regional Expenses										
32	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
33	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
34	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
36	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
37	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
38	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
39	650/750	Transportation Expense	24.58%	75.42%	100.00%	ERC	\$3	\$9	\$12	\$2	\$1	
40	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
41	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
42	675/775	Miscellaneous Expenses	24.53%	75.47%	100.00%	ERC	\$43	\$131	\$174	\$24	\$19	
43							<u>\$46</u>	<u>\$140</u>	<u>\$186</u>	<u>\$26</u>	<u>\$20</u>	
44		Water Service Corp. Allocated State Expenses										
45	403	Depreciation Expenses	24.69%	75.31%	100.00%	ERC	\$7,466	\$22,775	\$30,242	\$4,203	\$3,264	
46	408	Taxes Other than Income	24.26%	75.74%	100.00%	ERC	\$6,468	\$20,192	\$26,660	\$3,611	\$2,827	
47	601/603/701/703	Salaries	24.26%	75.74%	100.00%	ERC	\$2,210	\$6,899	\$9,110	\$1,244	\$966	
48	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
49	618/718	Chemicals	24.28%	75.72%	100.00%	ERC	\$6	\$19	\$25	\$3	\$3	
50	620/720	Materials and Supplies	25.12%	74.88%	100.00%	ERC	\$426	\$1,270	\$1,695	\$240	\$186	
51	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
52	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
53	636/736	Contractual Services - Other	24.26%	75.74%	100.00%	ERC	(\$8,161)	(\$25,475)	(\$33,636)	(\$4,594)	(\$3,567)	
54	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
55	650/750	Transportation Expense	24.26%	75.74%	100.00%	ERC	\$9,096	\$28,394	\$37,491	\$5,120	\$3,976	
56	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
57	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
58	675/775	Miscellaneous Expenses	24.26%	75.74%	100.00%	ERC	\$8,652	\$27,008	\$35,660	\$4,870	\$3,782	
59	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
60							<u>\$26,164</u>	<u>\$81,082</u>	<u>\$107,246</u>	<u>\$14,727</u>	<u>\$11,437</u>	

61 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2008					
			Sanlando Utilities, Corp.	Other Companies/ Systems	Total		Amounts Allocated			56.29% Water	43.71% Sewer	
							Sanlando Utilities, Corp.	Other Companies/ Systems	Total			
1		Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	7.05%	92.95%	100.00%	ERC	\$23,135	\$304,917	\$328,052	\$13,022	\$10,113	
3	408	Taxes Other than Income	7.06%	92.94%	100.00%	ERC	\$1,595	\$21,004	\$22,599	\$898	\$697	
4	601/603/701/703	Salaries	7.06%	92.94%	100.00%	ERC	\$25,230	\$332,219	\$357,449	\$14,201	\$11,029	
5	604/704	Employee Benefits	7.06%	92.94%	100.00%	ERC	\$36,902	\$485,918	\$522,820	\$20,771	\$16,131	
6	620/720	Materials and Supplies	7.06%	92.94%	100.00%	ERC	\$5,475	\$72,096	\$77,571	\$3,082	\$2,393	
7	631/731	Contractual Services - Engineering	7.06%	92.94%	100.00%	ERC	(\$1,099)	(\$1,441)	(\$2,540)	(\$102)	(\$82)	
8	632/732	Contractual Services - Accounting	7.06%	92.94%	100.00%	ERC	(\$3,737)	(\$49,207)	(\$52,944)	(\$2,103)	(\$1,634)	
9	633/733	Contractual Services - Legal	7.06%	92.94%	100.00%	ERC	\$798	\$10,505	\$11,303	\$449	\$349	
10	636/736	Contractual Services - Other	7.06%	92.94%	100.00%	ERC	\$21,968	\$289,264	\$311,232	\$12,365	\$9,609	
11	650/750	Transportation Expense	7.06%	92.94%	100.00%	ERC	\$28	\$365	\$393	\$16	\$12	
12	670/770	Reg. Commission Exp.	7.06%	92.94%	100.00%	ERC	\$328	\$4,323	\$4,652	\$185	\$144	
13	675/775	Bad Debt Expense	7.06%	92.94%	100.00%	ERC	(\$6,776)	(\$89,246)	(\$96,023)	(\$5,814)	(\$2,962)	
14	675/775	Miscellaneous Expenses	7.06%	92.94%	100.00%	ERC	\$19,995	\$263,289	\$283,285	\$11,255	\$8,740	
15	659/759	Other Insurance	7.06%	92.94%	100.00%	ERC						
16							\$124,832	\$1,644,006	\$1,768,838	\$70,265	\$54,567	
17		Water Service Corp. Allocated RVP Expenses										
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
19	601/603/701/703	Salaries	19.71%	80.29%	100.00%	ERC	\$4,657	\$18,965	\$23,623	\$2,621	\$2,036	
20	604/704	Employee Benefits	19.71%	80.29%	100.00%	ERC	\$4	\$17	\$21	\$2	\$2	
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
30							\$4,661	\$18,982	\$23,644	\$2,624	\$2,038	
31		Water Service Corp. Allocated Regional Expenses										
32	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
33	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
34	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
36	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
37	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
38	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
39	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
40	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
41	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
42	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
43							\$0	\$0	\$0	\$0	\$0	
44		Water Service Corp. Allocated State Expenses										
45	403	Depreciation Expenses	24.67%	75.33%	100.00%	ERC	\$7,616	\$23,250	\$30,866	\$4,287	\$3,329	
46	408	Taxes Other than Income	24.26%	75.74%	100.00%	ERC	\$6,967	\$21,753	\$28,720	\$3,821	\$3,045	
47	601/603/701/703	Salaries	24.26%	75.74%	100.00%	ERC	(\$26,006)	(\$81,203)	(\$107,210)	(\$14,638)	(\$11,368)	
48	604/704	Employee Benefits	24.26%	75.74%	100.00%	ERC	\$135	\$420	\$555	\$76	\$59	
49	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
50	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
51	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
52	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
53	636/736	Contractual Services - Other	24.26%	75.74%	100.00%	ERC	\$909	\$2,838	\$3,747	\$512	\$397	
54	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
55	650/750	Transportation Expense	24.26%	75.74%	100.00%	ERC	\$8,328	\$26,004	\$34,332	\$4,688	\$3,640	
56	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
57	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
58	675/775	Miscellaneous Expenses	24.26%	75.74%	100.00%	ERC	\$9,499	\$29,660	\$39,159	\$5,347	\$4,152	
59	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0	
60							\$7,447	\$22,723	\$30,170	\$4,192	\$3,255	

61 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Test Year Ending December 31, 2008				
			Sanlando Utilities, Corp.	Other Companies/ Systems	Total		Amounts Allocated			56.29% Water	43.71% Sewer
							Sanlando Utilities, Corp.	Other Companies/ Systems	Total		
1	Water Service Corp. Allocated Expenses:										
2	403	Depreciation Expense	7.04%	92.96%	100.00%	ERC	\$180,993	\$2,389,106	\$2,570,099	\$101,877	\$79,117
3	408	Taxes Other than Income	7.09%	92.91%	100.00%	ERC	\$30,853	\$404,591	\$435,444	\$17,366	\$13,487
4	601/603/701/703	Salaries	7.08%	92.92%	100.00%	ERC	\$296,621	\$3,893,356	\$4,189,977	\$166,961	\$129,660
5	604/704	Employee Benefits	7.08%	92.92%	100.00%	ERC	\$379,976	\$4,985,810	\$5,365,786	\$213,879	\$166,097
6	620/720	Materials and Supplies	7.06%	92.94%	100.00%	ERC	\$112,425	\$1,480,295	\$1,592,720	\$63,281	\$49,144
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	\$0	\$0
8	632/732	Contractual Services - Accounting	7.05%	92.95%	100.00%	ERC	\$21,440	\$282,611	\$304,051	\$12,068	\$9,372
9	633/733	Contractual Services - Legal	7.06%	92.94%	100.00%	ERC	\$8,686	\$114,329	\$123,015	\$4,889	\$3,797
10	636/736	Contractual Services - Other	7.07%	92.93%	100.00%	ERC	\$129,463	\$1,700,840	\$1,830,303	\$72,872	\$56,592
11	650/750	Transportation Expenses	7.34%	92.66%	100.00%	ERC	(\$51)	(\$387)	(\$438)	(\$17)	(\$13)
12	670/770	Bad Debt Expense	7.02%	92.98%	100.00%	ERC	\$1,455	\$19,268	\$20,723	\$819	\$636
13	675/775	Miscellaneous Expenses	7.09%	92.91%	100.00%	ERC	\$82,317	\$1,078,565	\$1,160,883	\$46,334	\$35,983
14	659/759	Other Insurance	7.09%	92.91%	100.00%	ERC	\$186,070	\$2,177,890	\$2,363,959	\$93,477	\$72,593
15							<u>\$1,410,269</u>	<u>\$18,526,274</u>	<u>\$19,936,544</u>	<u>\$793,806</u>	<u>\$616,463</u>
16	Water Service Corp. Allocated RVP Expenses										
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$2	\$0	\$0	\$1	\$1
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
19	601/603/701/703	Salaries	20.06%	79.94%	100.00%	ERC	\$56,363	\$224,550	\$280,913	\$31,725	\$24,638
20	604/704	Employee Benefits	19.71%	80.29%	100.00%	ERC	\$4	\$17	\$21	\$2	\$2
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
28	675/775	Miscellaneous Expenses	15.78%	80.22%	100.00%	ERC	\$280	\$1,137	\$1,417	\$158	\$122
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
30							<u>\$56,649</u>	<u>\$225,703</u>	<u>\$282,350</u>	<u>\$31,886</u>	<u>\$24,763</u>
31	Water Service Corp. Allocated Regional Expenses										
32	403	Depreciation Expenses	25.57%	74.43%	100.00%	ERC	\$10	\$29	\$39	\$6	\$4
33	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
34	601/603/701/703	Salaries	25.57%	74.43%	100.00%	ERC	\$2,431	\$7,078	\$9,509	\$1,368	\$1,063
35	604/704	Employee Benefits	25.57%	74.43%	100.00%	ERC	\$2,599	\$7,568	\$10,167	\$1,463	\$1,136
36	620/720	Materials and Supplies	25.44%	74.56%	100.00%	ERC	\$1,979	\$5,802	\$7,782	\$1,114	\$865
37	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
38	636/736	Contractual Services - Other	25.57%	74.43%	100.00%	ERC	\$1,657	\$4,824	\$6,481	\$933	\$724
39	650/750	Transportation Expense	25.52%	74.48%	100.00%	ERC	\$105	\$307	\$412	\$59	\$46
40	667/767	Reg. Commission Exp. - Other	25.55%	74.45%	100.00%	ERC	\$2,884	\$8,405	\$11,289	\$1,623	\$1,261
41	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
42	675/775	Miscellaneous Expenses	25.56%	74.44%	100.00%	ERC	\$8,384	\$24,419	\$32,804	\$4,719	\$3,665
43							<u>\$20,051</u>	<u>\$58,432</u>	<u>\$78,483</u>	<u>\$11,286</u>	<u>\$8,765</u>
44	Water Service Corp. Allocated State Expenses										
45	403	Depreciation Expenses	25.17%	74.83%	100.00%	ERC	\$90,963	\$270,365	\$361,328	\$51,201	\$39,762
46	408	Taxes Other than Income	25.15%	74.85%	100.00%	ERC	\$97,496	\$290,108	\$387,605	\$54,878	\$42,618
47	601/603/701/703	Salaries	28.45%	71.55%	100.00%	ERC	\$6,359	\$15,995	\$22,354	\$3,579	\$2,780
48	604/704	Employee Benefits	25.19%	74.81%	100.00%	ERC	\$1,115	\$3,310	\$4,425	\$627	\$487
49	618/718	Chemicals	24.28%	75.72%	100.00%	ERC	\$6	\$19	\$25	\$3	\$3
50	620/720	Materials and Supplies	25.86%	74.14%	100.00%	ERC	\$5,226	\$14,984	\$20,210	\$2,941	\$2,284
51	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
52	633/733	Contractual Services - Legal	25.52%	74.48%	100.00%	ERC	\$3,693	\$10,778	\$14,471	\$2,079	\$1,614
53	636/736	Contractual Services - Other	26.81%	73.19%	100.00%	ERC	\$4,659	\$12,721	\$17,380	\$2,623	\$2,037
54	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$10	(\$10)	\$0	\$6	\$4
55	650/750	Transportation Expense	25.20%	74.80%	100.00%	ERC	\$137,299	\$407,563	\$544,862	\$77,282	\$60,017
56	667/767	Reg. Commission Exp. - Other	25.20%	74.80%	100.00%	ERC	\$1,779	\$5,280	\$7,059	\$1,001	\$778
57	670/770	Bad Debt Expense	25.31%	74.69%	100.00%	ERC	\$51	\$149	\$200	\$28	\$22
58	675/775	Miscellaneous Expenses	24.84%	75.16%	100.00%	ERC	\$135,637	\$410,433	\$546,070	\$76,947	\$59,290
59	659/759	Other Insurance	24.76%	75.24%	100.00%	ERC	\$17	\$51	\$68	\$9	\$7
60							<u>\$484,309</u>	<u>\$1,441,747</u>	<u>\$1,926,056</u>	<u>\$272,606</u>	<u>\$211,703</u>

61 Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Net Depreciation Expense - Water
 Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: B-13
 Page 1 of 1
 Preparer: Kirsten Weeks
 Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	-		-		
3	302.1 Franchises	-	3,660	3,660		
4	339.1 Other Plant & Misc. Equipment			-		
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights			-		
7	304.2 Structures & Improvements	5,826	6	5,832		
8	305.2 Collect. & Impound. Reservoirs			-		
9	306.2 Lake, River & Other Intakes			-		
10	307.2 Wells & Springs	23,877	355	24,232		
11	308.2 Infiltration Galleries & Tunnels	2,250	(234)	2,016		
12	309.2 Supply Mains			-		
13	310.2 Power Generation Equipment	8	19	27		
14	311.2 Pumping Equipment	316		316		
15	339.2 Other Plant & Misc. Equipment			-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights			-		
18	304.3 Structures & Improvements	11,853	19,122	30,975		
19	311.3 Pumping Equipment	86,180	8,152	94,331		
20	320.3 Water Treatment Equipment	18,215	(149)	18,066		
21	339.3 Other Plant & Misc. Equipment	9	54	63		
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights			-		
24	304.4 Structures & Improvements			-		
25	311.4 Pumping Equipment	487	1	488		
26	330.4 Distr. Reservoirs & Standpipes	29,478	(1,054)	28,424		
27	331.4 Transm. & Distribution Mains	182,429	(4,997)	177,432		
28	333.4 Services	34,371	18	34,389		
29	334.4 Meters & Meter Installations	74,581	(6,011)	68,570		
30	335.4 Hydrants	16,073	21	16,094		
31	336.4 Backflow Prevention Device	3	9	12		
32	339.4 Other Plant & Misc. Equipment	69	125	194		
33	GENERAL PLANT					
34	303.5 Land & Land Rights			-		
35	304.5 Structures & Improvements	27,848	(22,138)	5,710		
36	340.5 Office Furniture & Equipment	195,631	(107,285)	88,346		
37	341.5 Transportation Equipment	63,861	(23,885)	39,976		
38	342.5 Stores Equipment			-		
39	343.5 Tools, Shop & Garage Equipment	22,329	(10,185)	12,144		
40	344.5 Laboratory Equipment	71	1,302	1,373		
41	345.5 Power Operated Equipment		5	5		
42	346.5 Communication Equipment	362	3,129	3,491		
43	347.5 Miscellaneous Equipment	22	988	1,010		
44	348.5 Other Tangible Plant	1	1,263	1,264		
45						
46	TOTAL	\$ 796,149	\$ (137,711)	\$ 658,438		N/A
47	LESS: AMORTIZATION OF CIAC	(371,681)	40,780	(330,901)		
48						
49	NET DEPRECIATION EXPENSE - WATER	\$ 424,469	\$ (96,931)	\$ 327,537		N/A

Net Depreciation Expense - Wastewater

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Historic [X] Projected []

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

Florida Public Service Commission

Schedule: B-14

Page 1 of 1

Preparer: Kirsten Weeks

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	-		-		
3	352.1 Franchises	2,198	(2,118)	80		
4	389.1 Other Plant & Misc. Equipment			-		
5	COLLECTION PLANT					
6	353.2 Land & Land Rights			-		
7	354.2 Structures & Improvements			-		
8	355.2 Power Generation Equipment	12	29	41		
9	360.2 Collection Sewers - Force	9,682	(4,741)	4,941		
10	361.2 Collection Sewers - Gravity	166,223	5,562	171,785		
11	362.2 Special Collecting Structures			-		
12	363.2 Services to Customers		4,928	4,928		
13	364.2 Flow Measuring Devices	8	76	84		
14	365.2 Flow Measuring Installations			-		
15	389.2 Other Plant & Misc. Equipment	36	64	100		
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights			-		
18	354.3 Structures & Improvements	106,201	19,958	126,159		
19	370.3 Receiving Wells			-		
20	371.3 Pumping Equipment	185	458	643		
21	389.3 Other Plant & Misc. Equipment	128	679	807		
22	TREATMENT AND DISPOSAL PLANT					
23	353.4 Land & Land Rights			-		
24	354.4 Structures & Improvements		148,472	148,472		
25	380.4 Treatment & Disposal Equipment	37,859	66,051	103,910		
26	381.4 Plant Sewers			-		
27	382.4 Outfall Sewer Lines	21,467		21,467		
28	389.4 Other Plant & Misc. Equipment	80	17,730	17,810		
29	RECLAIMED WATER DISTRIBUTION PLANT					
30	366.6 Reuse Services	1,441		1,441		
31	367.6 Reuse Mtr/Installations	748		748		
32	374.5 Reuse Dist Reservoirs	417		417		
33	375.6 Reuse Trans. And Dist. System	161,892	(7,749)	154,143		
34	371.5 Pumping Equipment	16	42	58		
35	389.5 Other Plant & Misc Equipment	69	136	205		
36	GENERAL PLANT					
37	353.7 Land & Land Rights			-		
38	354.7 Structures & Improvements	150,401	(145,966)	4,435		
39	390.7 Office Furniture & Equipment	3,923	64,685	68,609		
40	391.7 Transportation Equipment		31,045	31,045		
41	392.7 Stores Equipment			-		
42	393.7 Tools, Shop & Garage Equipment	5,186	4,246	9,432		
43	394.7 Laboratory Equipment		1,066	1,066		
44	395.7 Power Operated Equipment		3	3		
45	396.7 Communication Equipment	9,786	(7,075)	2,711		
46	397.7 Miscellaneous Equipment	9	36	46		
47	398.5 Other Tangible Plant		978	978		
48	TOTAL	677,967	198,595	876,562		N/A
49	LESS: AMORTIZATION OF CIAC	(325,224)	(10,987)	(336,211)		
50						
51	NET DEPRECIATION EXPENSE - SEWER	\$ 352,743	\$ 187,608	\$ 540,351		N/A

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule: B-15

Docket No.: 090402-WS

Page 1 of 1

Schedule Year Ended: December 31, 2008

Preparer: Kirsten Weeks

Historic Projected

Recap Schedules: B-1, B-2

Interim Final

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year	146,881	69,848	175,474	97	392,300
3	General Expense Allocations			3,702		3,702
4	Test Year Per Books	\$ 146,881	\$ 69,848	\$ 179,175	\$ 97	\$ 396,002
5						
6	Adjustments to Test Year (Explain):					
7	Increase in ad valorem tax per B-3			4,882		4,882
8	Payroll Tax for allocations/annualization/increase		(7,537)			(7,537)
9	Increase in RAFs associated with annualized water revenues per B-3	5,039		-	-	5,039
10	Total Test Year Adjustments	5,039	(7,537)	4,882	-	2,384
11						
12	Adjusted Test Year	151,920	62,311	184,057	97	398,385
13	Increase in ad valorem tax per B-3					
14	RAFs Assoc. with Revenue Increase	20,735	-	-	-	20,735
15	Total Adjustments for requested increases	\$ 20,735	\$ -	\$ -	\$ -	\$ 20,735
16						
17	Total Balance	\$ 172,655	\$ 62,311	\$ 184,057	\$ 97	\$ 419,120
18						
19	WASTEWATER					
20	Test Year	165,934	54,243	136,269	109	356,555
21	General Expense Allocations			2,875		2,875
22	Test Year Per Books	\$ 165,934	\$ 54,243	\$ 139,144	\$ 109	\$ 359,429
23						
24	Adjustments to Test Year (Explain):					
25	Increase in ad valorem tax per B-3			12,945		12,945
26	Payroll Tax for allocations/annualization/increase		(5,853)			(5,853)
27	Increase in RAFs associated with annualized sewer	5,563				5,563
28	Total Test Year Adjustments	5,563	(5,853)	12,945	-	12,655
29						
30	Adjusted Test Year	171,497	48,390	152,088	109	372,084
31	Increase in ad valorem tax per B-3					
32	RAFs Assoc. with Revenue Increase	26,226	-	-	-	26,226
33	Total Adjustments for requested increases	26,226	-	-	-	26,226
34						
35	Total Balance	\$ 197,723	\$ 48,390	\$ 152,088	\$ 109	\$ 398,310

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Schedule: C-1

Company: Sanlando Utilities Corp.

Page 1 of 1

Docket No.: 090402-WS

Preparer: Kirsten Weeks

Test Year Ended: December 31, 2008

Interim Final

Historic Projected

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ (102,755)	\$ 499,660	\$ 396,905	\$ 271,821	\$ 125,084
2							
3	Deferred Income Tax Expense	C-5	36,745	-	36,745	20,834	15,911
4							
5	ITC Realized This Year	C-7					
6							
7	ITC Amortization	C-7					
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-8	-	-	-	-	-
11							
12	Total Income Tax Expense		\$ (66,010)	\$ 499,660	\$ 433,650	\$ 292,655	\$ 140,995

Supporting Schedules: C-2, C-5, C-7, C-8

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current Water
 Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Schedule Year Ended: December 31, 2008
 Interim Final
 Historic Projected

Florida Public Service Commission
 Schedule: C-2
 Page 1 of 2
 Preparer: Kirsten Weeks

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Utility Adjustments(1)	Utility Adjusted	Adjust for Increase	Water	
1	Net Utility Operating Income (Sch. B-1)	\$ 83,088	\$ 160,132	\$ 243,220	\$ 274,458	\$ 517,678
2	Add: Income Tax Expense Per Books (Sch. B-1)	(37,428)	164,492	127,064	165,591	292,655
3						
4	Subtotal	45,660	324,624	370,284	440,049	810,333
5	Less: Interest Charges (Sch. C-3)	338,240	(112,505)	225,735		225,735
6						
7	Taxable Income Per Books	(292,580)	437,129	144,549	440,049	584,598
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	8,867		8,867		8,867
11	Timing Differences (From Sch. C-5)	55,363	-	55,363		55,363
12	Other Adjustments ¹	73,522		73,522		73,522
13						
14	Total Schedule M Adjustments	137,752	-	137,752	-	137,752
15						
16	Taxable Income Before State Taxes	(154,828)	437,129	282,301	440,049	722,350
17	Less: State Income Tax Exemption (\$5,000)					-
18						
19	State Taxable Income	(154,828)	437,129	282,301	440,049	722,350
20	State Income Tax (5.5% of Line 19)	(8,516)	24,042	15,526	24,203	39,729
21	Limited by NOL					-
22	Credits					
23						
24	Current State Income Taxes	(8,516)	24,042	15,526	24,203	39,729
25						
26	Federal Taxable Income (Line 16 -24)	(146,312)	413,087	266,775	415,846	682,621
27	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
28	Federal Income Taxes (Line 26 x Line 27)	(49,746)	140,450	90,704	141,388	232,092
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-8)					
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	(49,746)	140,450	90,704	141,388	232,092
33						
34	Summary:					
35	Current State Income Taxes (Line 24)	(8,516)	24,042	15,526	24,203	39,729
36	Current Federal Income Taxes (Line 32)	(49,746)	140,450	90,704	141,388	232,092
37						
38	Total Current Income Tax Expense (To C-1)	\$ (58,262)	\$ 164,492	\$ 106,230	\$ 165,591	\$ 271,821
39						

40 ¹ Adjustment needed due to the fact that the Company's tax schedules were done prior to the Company's books being closed.

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8
 Recap Schedules: C-1

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Utility Adjustments(1)	Utility Adjusted	Adjust for Increase	Sewer
1	\$ 790,393	\$ (155,319)	\$ 635,074	\$ 347,140	\$ 982,214
2	(28,582)	(39,863)	(68,445)	209,440	140,995
3					
4	761,811	(195,182)	566,629	556,580	1,123,209
5	517,545	(89,249)	428,296		428,296
6					
7	244,266	(105,933)	138,333	556,580	694,913
8					
9	Schedule M Adjustments:				
10	6,772		6,772		6,772
11	42,287	-	42,287		42,287
12	(411,563)		(411,563)		(411,563)
13					
14	(362,504)	-	(362,504)	-	(362,504)
15					
16	(118,238)	(105,933)	(224,172)	556,580	332,408
17					
18					
19	(118,238)	(105,933)	(224,172)	556,580	332,408
20	(6,503)	(5,826)	(12,329)	30,611	18,282
21					
22					
23					
24	(6,503)	(5,826)	(12,329)	30,611	18,282
25					
26	(111,735)	(100,107)	(211,843)	525,969	314,126
27	0.34	0.34	0.34	0.34	0.34
28	(37,990)	(34,037)	(72,027)	178,829	106,802
29					
30					
31					
32	(37,990)	(34,037)	(72,027)	178,829	106,802
33					
34	Summary:				
35	(6,503)	(5,826)	(12,329)	30,611	18,282
36	(37,990)	(34,037)	(72,027)	178,829	106,802
37					
38	\$ (44,493)	\$ (39,863)	\$ (84,356)	\$ 209,440	\$ 125,084
39					

40 ¹ Adjustment needed due to the fact that the Company's tax schedules were done prior to the Company's books being closed.

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8
 Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule: C-3

Docket No.: 090402-WS

Page 1 of 1

Schedule Year Ended: December 31, 2008

Preparer: Kirsten Weeks

Interim [] Final [X]

Supporting Schedules: D-1, C-8

Historic [X] Projected []

Recap Schedules: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt			\$ -		
2						
3	Amortization of Debt Premium,			-		
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	4,067		4,067	2,289	1,778
7						
8	Other Interest Expense - Intercompany	851,718	(201,754)	649,964	223,446	426,518
9						
10	AFUDC			-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)					
14						
15	Total Used For Tax Calculation	\$ 855,785	\$ (201,754)	\$ 654,031	\$ 225,735	\$ 428,296
16						
17	Calculation of ITC Interest Synchronization Adjustment					
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
19						
20					Total Weighted Cost	Debt Only Weighted Cost
21	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>		
22						
23	Long-Term Debt					
24						
25	Short-Term Debt					
26	Preferred Stock					
27						
28	Common Equity					
29						
30	Total					
31						
32	ITCs (from D-1, Line 7)					
33						
34	Weighted Debt Cost (From Line 12)					
35						
36	Interest Adjustment (To Line 6)					

Book/Tax Differences - Permanent

Florida Public Service Commission

Schedule: C-4

Company: Sanlando Utilities Corp.

Page 1 of 1

Docket No.: 090402-WS

Preparer: Kirsten Weeks

Schedule Year Ended: December 31, 2008

Historic Projected

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest During Construction	(15,639)		\$ (15,639)	\$ (8,867)	\$ (6,772)

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Water

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule: C-5

Docket No.: 090402-WS

Page 1 of 2

Schedule Year Ended: December 31, 2008

Preparer: Kirsten Weeks

Historic [X] Projected []

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water
1	Timing Differences:				
2	Tax Depreciation and Amortization	\$ 371,776	\$ -	\$ 371,776	\$ 371,776
3	Book Depreciation and Amortization	424,469		424,469	424,469
4					
5	Difference	(52,692)	-	(52,692)	(52,692)
6					
7	Other Timing Differences (Itemize):				
8	Tap Fees	(34,328)		(34,328)	(34,328)
9	Deferred Maintenance	(19,969)		(19,969)	(19,969)
10	Deferred Rate Case Exp	(33,554)		(33,554)	(33,554)
11	Organization Exp - Amort	-		-	-
12	Other ¹	195,906		195,906	195,906
13					
14					
15	Total Timing Differences (To C-2)	55,363	-	55,363	55,363
16					
17	State Tax Rate	0.055	0.055	0.055	0.055
18	State Deferred Taxes (Line 15 x Line 17)	3,046	-	3,046	3,046
19	(Limited by NOL)				
20	Total State Tax Deferred	3,046	-	3,046	3,046
21					
22	Timing Differences For Federal Deferred Taxes				
23	(Line 15 - 20)	52,317	-	52,317	52,318
24	Federal Tax Rate	0.34	0.34	0.34	0.34
25					
26	Federal Deferred Taxes (Line 23 x Line 24)	17,788	-	17,788	17,788
27	Add: State Deferred Taxes (Line 18)	3,046	-	3,046	3,046
28					
29	Total Deferred Tax Expense (To C-1)	\$ 20,834	\$ -	\$ 20,834	\$ 20,834
30					
31					

¹ Adjustment needed due to the fact that the Company's tax schedule were done prior to the Company's books being closed.

Supporting Schedules: None
Recap Schedules: C-2

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Wastewater
1	Timing Differences:				
2	Tax Depreciation and Amortization	\$ 308,955	\$ -	\$ 308,955	\$ 308,955
3	Book Depreciation and Amortization	352,743		352,743	352,743
4					
5	Difference	(43,788)	-	(43,788)	(43,788)
6					
7	Other Timing Differences (Itemize):				
8	Tap Fees	(8,244)		(8,244)	(8,244)
9	Deferred Maintenance	(38,067)		(38,067)	(38,067)
10	Deferred Rate Case Exp	(26,057)		(26,057)	(26,057)
11	Organization Exp - Amort	859		859	859
12	Other ¹	157,584		157,584	157,584
13					
14					
15	Total Timing Differences (To C-2)	42,287	-	42,287	42,287
16					
17	State Tax Rate	0.055	0.055	0.055	0.055
18	State Deferred Taxes (Line 15 x Line 17)	2,327	-	2,327	2,327
19	(Limited by NOL)				
20	Total State Tax Deferred	2,327	-	2,327	2,327
21					
22	Timing Differences For Federal Deferred Taxes				
23	(Line 15 - 20)	39,960	-	39,960	39,960
24	Federal Tax Rate	0.34	0.34	0.34	0.34
25					
26	Federal Deferred Taxes (Line 23 x Line 24)	13,584	-	13,584	13,584
27	Add: State Deferred Taxes (Line 18)	2,327	-	2,327	2,327
28					
29	Total Deferred Tax Expense (To C-1)	\$ 15,911	\$ -	\$ 15,911	\$ 15,911
30					

31 ¹ Adjustment needed due to the fact that the Company's tax schedule were done prior to the Company's books being closed

Supporting Schedules: None

Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Schedule Year Ended: December 31, 2008

Historic Projected

Florida Public Service Commission

Schedule: C-6

Page 1 of 3

Preparer: Kirsten Weeks

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	2005	-	40,334	40,334	7,526	43,959	51,485	(21,629)	(187,243)	(208,872)
2	2006	12,736	114,731	127,467	-	-	-	(28,050)	(228,350)	(256,400)
3	2007	14,490	124,979	139,469	-	-	-	(42,151)	(339,389)	(381,540)
4	2008	17,466	142,365	159,831	-	-	-	(48,095)	(373,231)	(421,326)
5										
6										
7										
8										
9										
10										
		Account No. 190.1020 / 2020			Account No. 190.1021 / 2021					
	Year	State	Federal	Total	State	Federal	Total			
11	2005	(42)	(244)	(286)	(1,713)	(10,009)	(11,722)			
12	2006	(6,639)	(38,782)	(45,421)	(34,147)	(7,044)	(41,191)			
13	2007	(8,189)	(47,837)	(56,026)	(6,160)	(35,985)	(42,145)			
14	2008	(4,719)	(27,563)	(32,282)	(4,281)	(25,005)	(29,286)			
15										
16										
17										
18										
		Account No. 190.1024 / 2024			Account No. 190.1031 / 2031					
19	Year	State	Federal	Total	State	Federal	Total			
20	2005	(5)	(209)	(214)	(27,395)	(261,074)	(288,469)			
21	2006	-	(240)	(240)	-	(297,015)	(297,015)			
22	2007	(15)	(271)	(286)	(42,277)	(380,275)	(422,552)			
23	2008	(4,060)	(23,900)	(27,960)	(52,501)	(439,128)	(491,629)			
23										
23										

Note: ADIT include allocation adjustments of \$306 for FY 2007 and \$2,735 for FY 2008 which were not included in the 2007 and 2008 Annual Reports.

Supporting Schedules: C-6 Pg 2 & 3, C-7

Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State
 Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Schedule Year Ended: December 31, 2008
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: C-6
 Page 2 of 3
 Preparer: Kirsten Weeks

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. 190.2011 Deferred Tax Debits- Tap Fees					Account No. 190.2012 Deferred Tax Debits- Tap Fees				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2005										7,526
2	2006	-	12,736	-	-	12,736	7,526	(7,526)			-
3	2007	12,736	1,754			14,490	0				-
4	2008	14,490	2,976			17,466	0				-
5											
6											
7											
8											
9	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
10	2005					(42)					(1,713)
11	2006	(42)	(6,597)	-	-	(6,639)	(1,713)	(32,434)			(34,147)
12	2007	(6,639)	(1,550)			(8,189)	(34,147)	27,987			(6,160)
13	2008	(8,189)	3,470			(4,719)	(6,160)	1,879			(4,281)
14											
15											
16											
17		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
18	Year										
19	2005					(5)					(27,395)
20	2006	(5)	5			-	(27,395)	27,395			-
21	2007	-	(15)	-	-	(15)	-	(42,046)		(231)	(42,277)
22	2008	(15)	(4,045)			(4,060)	(42,277)	(9,883)		(341)	(52,501)
23											

Note: ADIT Include allocation adjustments of \$306 for FY 2007 and \$2,735 for FY 2008 which were not included in the 2007 and 2008 Annual Reports.

Supporting Schedules: None
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal
 Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Schedule Year Ended: December 31, 2008
 Historic Projected

Florida Public Service Commission
 Schedule: C-6
 Page 3 of 3
 Preparer: Kirsten Weeks

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. 190.1011 Deferred Tax Debits- Tap Fees					Account No. 190.1012 Deferred Tax Debits- Tap Fees				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2005					40,334					43,959
2	2006	40,334	74,397	-	-	114,731	43,959	(43,959)			-
3	2007	114,731	10,248			124,979	-				-
4	2008	124,979	17,386			142,365	-				-
5											
6											
7		Account No. 190.1020 Deferred Tax Credits- Rate Case					Account No. 190.1021 Deferred Tax Credits- Maint Fee				
8		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
9	Year										
10	2005					(244)					(10,009)
11	2006	(244)	(38,538)			(38,782)	(10,009)	2,965			(7,044)
12	2007	(38,782)	(9,055)	-	-	(47,837)	(7,044)	(28,941)			(35,985)
13	2008	(47,837)	20,274			(27,563)	(35,985)	10,980			(25,005)
14											
15		Account No. 190.1024 Deferred Tax Credits- Org. Exp.					Account No. 190.1031 Deferred Tax Credits- Depr				
16		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
17	Year										
18	2005					(209)					(261,074)
19	2006	(209)	(31)			(240)	(261,074)	(35,941)			(297,015)
20	2007	(240)	(31)	-	-	(271)	(297,015)	(83,185)		(75)	(380,275)
21	2008	(271)	(23,629)			(23,900)	(380,275)	(56,459)		(2,394)	(439,128)
22											
23											

Note: ADIT include allocation adjustments of \$306 for FY 2007 and \$2,735 for FY 2008 which were not included in the 2007 and 2008 Annual Reports.

Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule: C-7

Docket No.: 090402-WS

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Kirsten Weeks

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Not applicable. The Utility has no investment tax credits

Supporting Schedules: None

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Parent(s) Debt Information

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 090402-WS
Schedule Year Ended: December 31, 2008

Schedule: C-8
Page 1 of 1
Preparer: Kirsten Weeks

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name:		Utilities, Inc.	
		Amount	% of Total	Cost Rate	Weighted Cost
1	A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including				
2	Sanlando Utilities Corp, based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, Line				
3	8.				

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 090402-WS
Schedule Year Ended: December 31, 2008

Schedule: C-9
Page 1 of 1
Preparer: Kirsten Weeks

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line
No. _____

1 A copy of the Federal and Florida tax returns will be made available for inspection during the field audit.

Miscellaneous Tax Information

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule: C-10

Docket No.: 090402-WS

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Kirsten Weeks

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

- | | | |
|---|---------------------------------------------------------------------------------|------|
| 1 | What tax years are currently open with the Internal Revenue Service? | None |
| 2 | | |
| 3 | Is the treatment of customer deposits at issue with the IRS? | No |
| 4 | | |
| 5 | Is the treatment of contributions in aid of construction at issue with the IRS? | No |
| 6 | | |
| 7 | Is the treatment of unbilled revenues at issue with the IRS? | No |

Schedule of Requested Cost of Capital
13 Month Average Balance

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 090402-WS
Test Year Ended: December 31, 2008
Interim Final
Historical Projected

Schedule D-1
Page 1 of 1

Preparer: Dan Ciecierski

Explanation: Provide a schedule which calculates the requested cost of capital on a simple average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1)	(2)	(3)	(4)	(5)
			Reconciled to Requested Rate Base AYE 12/31/08	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt		\$8,542,907	46.36%	6.65%	3.08%
2	Short Term Debt		1,885,257	10.23%	4.30%	0.44%
3	Preferred Stock		-	0.00%	0.00%	0.00%
4	Common Equity		7,526,664	40.85%	11.24%	4.59%
5	Customer Deposits		86,777	0.47%	6.00%	0.03%
6	Tax Credits - Zero Cost		-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost		-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax		384,596	2.09%	0.00%	0.00%
9	Other (Explain)		-	0.00%	0.00%	0.00%
10						
11	Total		<u>\$18,426,201</u>	<u>100.00%</u>		<u>8.14%</u>

Note: The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-090006-WS.

Note: Long term debt, short term debt, preferred stock, and common equity are actual for Sanlando's parent company, Utilities, Inc.

Supporting Schedules: D-2
Recap Schedules: A-1, A-2

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Interim [] Final [x]

Historical [x] Projected []

Schedule D-2

Page 1 of 1

Preparer: Dan Ciecierski

Explanation: Provide a reconciliation of the simple average structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2)	(3)	(4)	(5) Reconciliation Adjustments		(7)
		Balance 12/31/2007	Balance 12/31/2008	Thirteen Month Average	Pro Rata	Pro Rata Percentage	Reconciled to Requested Rate Base AYE 12/31/08
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(171,457,094)	47.58%	8,542,907
2	Short Term Debt	15,500,000	49,775,000	39,713,462	(37,828,205)	10.50%	1,885,257
3	Preferred Stock	-	-	-	-	0.00%	-
4	Common Equity	158,372,419	157,737,014	158,595,058	(151,068,394)	41.92%	7,526,664
5	Customer Deposits	105,516	99,803	86,777	-	n/a	86,777
6	Tax Credits - Zero Cost	-	-	-	-	n/a	-
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	-
8	Accumulated Deferred Income Taxes (see note 1)	381,540	421,326	384,596	-	n/a	384,596
9	Other (Explain)	-	-	-	-	0.00%	-
10							
11	Total	354,359,475	388,033,143	378,779,893	(360,353,693)	100.00%	18,426,201

Note: Long term debt, short term debt, preferred stock, and common equity are actual for Sanlando's parent company, Utilities, Inc.

(1) ADIT Include allocation adjustments of \$306 for FY 2007 and \$2,735 for FY 2008 which were not included in the 2007 and 2008 Annual Reports.

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7

Recap Schedules: D-1

Preferred Stock Outstanding

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Interim Final
 Historical Projected

Florida Public Service Commission

Schedule D-3
 Page 1 of 1

Preparer: Dan Ciecierski

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1) Line No.	(2) Description, Coupon Rate, Years of Life	(3) Issue Date	(4) Call Provision, Special Restriction	(5) Principal Amount Sold (Face Value)	(6) Principal Amount Outstanding	(7) Discount or Premium on Principal Amount Sold	(8) Discount or Premium Associated with Column (5)	(9) issuing Expense Associated with Column (4)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend on Face Value (11)*(5)	(13) Effective Cost Rate (12)/(10)
1	Not applicable.											

Note: Preferred stock is actual for Sanlando's parent company, Utilities, Inc.

Recap Schedules: A-19, D-2

13 Month Average Cost of Short Term Debt

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Interim [] Final [x]
 Historical [x] Projected []

Schedule D-4
 Page 1 of 1
 Preparer: Dan Ciecierski

Explanation: Provide the following information on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	(1) Lender	(2) Total Interest Expense	(3) Maturity Date	(4) Thirteen Month Average Amount Outstanding	(5) Effective Cost Rate
1	Chase	\$1,706,286	Revolving Line of Credit	\$39,713,462	4.30%
2					
3	Total	\$1,706,286		\$39,713,462	4.30%

Note: Short term debt is actual for Sanlando's parent company, Utilities, Inc.

Recap Schedules: A-19, D-2

Cost of Long Term Debt
13 Month Average Balance

Company: Sanlando UTILITIES Corp.
Docket No.: 090402-WS
Test Year Ended: December 31, 2008
Interim Final
Historical Projected

Florida Public Service Commission

Schedule D-5
Page 1 of 1

Preparer: Dan Clederski

Explanation: Provide the specified date on long term debt issues on a simple average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1) Line No.	(2) Description, Coupon Rate, Years of Life	(3) Issue Date - Maturity Date	(4) Principal Amount Sold (Face Value)	(5) Thirteen Month Average Principal Amount Outstanding	(6) Amount Outstanding within One Year	(7) Unamortized Discount or Premium Associated with Column (4)	(8) Unamortized Issuing Expense Associated with Column (4)	(9) Annual Amortization of Discount or Premium on Principal Outstanding	(10) Annual Amortization of Issuing Expense on Principal Outstanding	(11) Interest Cost (Coupon Rate x Column (4))	(12) Total Interest Cost (8)+(9)+(10)	(13) Effective Cost Rate (12)/(14)-(6)-(7))
1	5.58% note, due in	7/19/06-	180,000,000	180,000,000	-	-	1,168,840	-	42,434	11,844,000	11,886,434	6.65%
2	Installments beginning 2017	7/19/2035										
3												
4												
5	Total		180,000,000	180,000,000	-	-	1,168,840	-	42,434	11,844,000	11,886,434	6.65%

Note: Long term debt is actual for Sanlando's parent company, UTILITIES, Inc.

Supporting Schedules: D-6
Recap Schedules: A-19; D-2

Cost of Variable Rate Long Term Debt
12 Month Average Balance

Company: Sanlando Utilities Corp.
Docket No.: 090401-W5
Test Year Ended: December 31, 2008
Interim [] Final [x]
Historical [x] Projected []

Florida Public Service Commission

Schedule D-6
Page 1 of 1

Prepared: Dan Cieslowski

Explanation: Provide the specified data on variable cost long term debt issues on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	12 Month Average Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (12)/(4)-(9)-(10)
1	Not applicable												

Note: Variable rate long term debt is actual for Sanlando's parent company, UNRRI, Inc.

Supporting Schedules: None
Recap Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-W5
 Test Year Ended: December 31, 2008
 Utility or Parent
 Historic or Projected

Schedule: D-7
 Page 1 of 1
 Preparer: Dan Ciecierski

Explanation: Provide a schedule of customer deposits on a thirtee month average basis.

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec -07	\$ 104,796	\$ 720	\$ -	105,516
2	Jan-08	105,516	15	-	105,531
3	Feb-08	105,531	-	(320)	105,211
4	Mar-08	105,211	990	-	106,201
5	Apr-08	106,201	1,420	-	107,621
6	May-08	107,621	1,880	-	109,501
7	Jun-08	109,501	-	(67,424)	42,077
8	Jul-08	42,077	6,518	-	48,595
9	Aug-08	48,595	14,641	-	63,236
10	Sep-08	63,236	8,018	-	71,254
11	Oct-08	71,254	10,908	-	82,162
12	Nov-08	82,162	-	(774)	81,388
13	Dec-08	81,388	18,415	-	99,803
14					
15					
				Thirteen Month Average	\$ 86,777

Recap Schedules: D-2

Rate Schedule - Water

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Water [X] or Sewer []
 Interim [] Final [x]

Schedule: E-1
 Page 1 of 2
 Preparer: Erin Povich

Explanation: Provide a schedule of present and proposed rates. State residential water cap, if one exists.

Line No	Bill Code	(1) Class/Meter Size	(3)	(4)	(5)	(6)
			Test Year Rates Effective 6.7.07	Test Year Rates Effective 6.2.08	Present Rates Effective 4.1.09	Proposed Rates BFC
1		Residential				
2	68001	5/8" x 3/4"	\$4.25	\$4.30	\$4.36	\$4.91
3	68002	3/4"	\$6.38	\$6.45	\$6.55	\$7.37
4	68003	1"	\$10.63	\$10.74	\$10.90	\$12.28
5	68004	1-1/2"	\$21.25	\$21.48	\$21.80	\$24.55
6		Gallage Charge per 1,000 Gallons				
7		0 - 10,000 gallons	\$0.54	\$0.55	\$0.56	\$0.63
8		Over 10,000 gallons	\$1.07	\$1.08	\$1.10	\$1.24
9						
10		Multi-Residential				
11	68040	5/8"	\$4.25	\$4.30	\$4.36	\$4.91
12	68041	3/4"	\$6.38	\$6.45	\$6.55	\$7.37
13	68042	1"	\$10.63	\$10.74	\$10.90	\$12.28
14	68043	1-1/2"	\$21.25	\$21.48	\$21.80	\$24.55
15	68044	2"	\$34.00	\$34.36	\$34.87	\$39.28
16	68045	3"	\$68.00	\$68.73	\$69.75	\$73.65
17	68046	4"	\$106.25	\$107.39	\$108.99	\$122.75
18	68047	6"	\$212.50	\$214.77	\$217.97	\$245.50
19	68048	8"	\$340.00	\$343.64	\$348.76	\$392.80
20		Gallage Charge per 1,000 Gallons	\$0.84	\$0.85	\$0.86	\$0.97
21						
22		General Service				
23	68006	5/8"	\$4.25	\$4.30	\$4.36	\$4.91
24	68007	1"	\$10.63	\$10.74	\$10.90	\$12.28
25	68008	1-1/2"	\$21.25	\$21.48	\$21.80	\$24.55
26	68009	2"	\$34.00	\$34.36	\$34.87	\$39.28
27	68005	3"	\$68.00	\$68.73	\$69.75	\$73.65
28	68016	4"	\$106.25	\$107.39	\$108.99	\$122.75
29	68017	6"	\$212.50	\$214.77	\$217.97	\$245.50
30	68018	8"	\$340.00	\$343.64	\$348.76	\$392.80
31		Gallage Charge per 1,000 Gallons	\$0.84	\$0.85	\$0.86	\$0.97
32						
33		Private Fire Protection				
34	68081	1-1/2" Private Fire Line	\$1.77	\$1.79	\$1.82	\$2.05
35	68082	2" Private Fire Line	\$2.83	\$2.86	\$2.90	\$3.26
36	68084	4" Private Fire Line	\$8.85	\$8.95	\$9.08	\$10.22
37	68086	6" Private Fire Line	\$17.71	\$17.90	\$18.17	\$20.46
38	68088	8" Private Fire Line	\$28.33	\$28.63	\$29.06	\$32.73

Rate Schedule - Sewer

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Water [] or Sewer [X]
 Interim [] Final [x]

Schedule: E-1
 Page 2 of 2
 Preparer: Erin Povich

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Bill Code	(2) Class/Meter Size	(3)	(4)	(5)	(6)
			Test Year Rates Effective 6.7.07	Test Year Rates Effective 6.2.08	Present Rates Effective 4.1.09	Proposed Rates BFC
1		Residential				
2	68021	5/8" x 3/4"	\$11.91	\$12.10	\$12.18	\$14.04
3	68022	3/4"	\$11.91	\$12.10	\$12.18	\$14.04
4	68023	1"	\$11.91	\$12.10	\$12.18	\$14.04
5	68024	1-1/2"	\$11.91	\$12.10	\$12.18	\$14.04
6	68025	2"	\$11.91	\$12.10	\$12.18	\$14.04
7	68077	Residential Wholesale (per Unit)	\$25.19	\$25.59	\$25.76	\$29.70
8		Gallorage Charge per 1,000 Gallons				
9		10,000 (Max) gallons	\$1.58	\$1.60	\$1.61	\$1.85
10						
11		Multi-Residential				
12	68050	5/8"	\$11.91	\$12.10	\$12.18	\$14.04
13	68051	3/4"	\$17.87	\$18.15	\$18.27	\$21.06
14	68052	1"	\$29.76	\$30.23	\$30.43	\$35.10
15	68053	1-1/2"	\$59.51	\$60.45	\$60.84	\$70.20
16	68054	2"	\$95.21	\$96.71	\$97.34	\$112.32
17	68055	3"	\$190.40	\$193.41	\$194.67	\$210.60
18	68056	4"	\$297.51	\$302.21	\$304.17	\$351.00
19	68057	6"	\$595.05	\$604.45	\$608.38	\$702.00
20	68058	8"	\$952.06	\$967.10	\$973.39	\$1,123.20
21	68078	Multi-Residential Wholesale (per Unit)	\$25.19	\$25.59	\$25.76	\$29.70
22						
23		Gallorage Charge per 1,000 Gallons	\$1.91	\$1.94	\$1.95	\$2.24
24						
25		General Service				
26	68026	5/8"	\$11.91	\$12.10	\$12.18	\$14.04
27	68027	3/4"	\$17.87	\$18.15	\$18.27	\$21.06
28	68028	1"	\$29.76	\$30.23	\$30.43	\$35.10
29	68029	1-1/2"	\$59.51	\$60.45	\$60.48	\$70.20
30	68030	2"	\$95.21	\$96.71	\$97.34	\$112.32
31	68031	3"	\$190.40	\$193.41	\$194.67	\$210.60
32	68032	4"	\$297.51	\$302.21	\$304.17	\$351.00
33	68033	6"	\$595.05	\$604.45	\$608.38	\$702.00
34	68034	8"	\$952.06	\$967.10	\$973.39	\$1,123.20
35	68079	General Service Wholesale (per Unit)	\$25.19	\$25.29	\$25.76	\$29.70
36						
37		Gallorage Charge per 1,000 Gallons	\$1.91	\$1.94	\$1.95	\$2.24
38						
39		Resuse				
40	68076	Residential Reuse	\$3.65	\$3.69	\$3.74	\$4.31
41		Gallorage Charge per 1,000 Gallons	\$0.39	\$0.39	\$0.40	\$0.46
42						
43						

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Seaboard Utility Corp.
 Docket No.: 095402-W5
 Test Year Ended: December 31, 2008
 Interim [] Final [x]
 Water [x] Sewer []
 Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Florida Public Service Commission
 Schedule E-2
 Page 2 of 4
 Preparer: Erin Povlich

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Bill Code	Class/Meter Size	Bills Jan - May 2008	Gallons (000's) Jan - May 2008	Rates Effective Jan - May 2008	Test Year Revenue Jan - May 2008	Total Bills Jun - Dec 2008	Gallons (000's) Jun - Sept 2008	Rates Effective Jun - Dec 2008	Test Year Revenue Jun - Dec 2008	Total Bills Jan - Dec 2008	Gallons (000's) Jan - Dec 2008	Test Year Revenue Jan - Dec 2008	Present Rates Effective 4.1.09	Annualized Revenues	Proposed Rates	Revenue at Proposed Rates
1	General Service - Base Charge																
2	68006	5/8" General Service	783		\$4.25	\$3,327.75	1,073		\$4.30	\$4,613.90	1,856		\$7,941.65	\$4.36	\$8,092.16	\$4.91	\$9,112.96
3	68007	1" General Service	1,132		\$10.63	\$12,033.16	1,614		\$10.74	\$17,334.36	2,746		\$29,367.52	\$10.90	\$29,931.40	\$12.28	\$33,720.88
4	68008	1.5" General Service	925		\$21.25	\$6,906.25	461		\$21.48	\$9,902.28	786		\$16,808.53	\$21.80	\$17,134.80	\$24.53	\$19,296.30
5	68009	2" General Service	302		\$34.00	\$10,268.00	449		\$34.36	\$15,427.64	751		\$25,695.64	\$34.87	\$26,187.37	\$39.28	\$29,499.28
6	68005	3" General Service	27		\$68.00	\$1,836.00	56		\$68.73	\$3,848.88	83		\$5,684.88	\$68.75	\$5,789.25	\$73.65	\$6,112.95
7	68016	4" General Service	15		\$106.25	\$1,593.75	49		\$107.39	\$5,262.11	64		\$6,855.86	\$108.99	\$6,975.36	\$122.75	\$7,856.00
8	68017	6" General Service	10		\$212.50	\$2,125.00	16		\$214.77	\$3,436.32	26		\$5,561.32	\$217.97	\$5,675.22	\$245.50	\$6,383.00
9	Total General Service Base Facility Charges			2,594		\$38,089.91	3,718		\$59,825.49	6,312		\$97,915.40		\$99,777.56		\$111,981.37	
10	Consumption Charge (per 1,000 Gallons)																
12	68006	5/8" General Service		8,717	\$0.84	\$7,322.28		13,499	\$0.85	\$11,474.15		22,216	\$18,796.43	\$0.86	\$19,105.76	\$0.97	\$21,549.51
13	68007	1" General Service		24,401	\$0.84	\$20,496.84		37,479	\$0.85	\$31,857.15		61,880	\$52,353.89	\$0.86	\$53,216.80	\$0.97	\$60,023.60
14	68008	1.5" General Service		17,561	\$0.84	\$14,751.24		33,256	\$0.85	\$28,267.60		50,817	\$43,018.84	\$0.86	\$43,702.62	\$0.97	\$49,291.49
15	68009	2" General Service		29,858	\$0.84	\$25,080.72		53,296	\$0.85	\$45,301.60		83,154	\$70,382.32	\$0.86	\$71,513.44	\$0.97	\$80,659.38
16	68005	3" General Service		4,426	\$0.84	\$3,717.84		8,153	\$0.85	\$6,930.05		12,579	\$10,647.89	\$0.86	\$10,817.94	\$0.97	\$12,201.63
17	68016	4" General Service		1,587	\$0.84	\$1,333.08		2,904	\$0.85	\$2,468.40		4,491	\$3,801.48	\$0.86	\$3,863.26	\$0.97	\$4,356.27
18	68017	6" General Service		12,901	\$0.84	\$10,836.84		21,433	\$0.85	\$18,218.05		34,334	\$29,054.89	\$0.86	\$29,527.24	\$0.97	\$33,303.96
19	Total General Service Consumption			99,451		\$83,538.84		170,020		\$144,517.00		289,471	\$228,056.44		\$231,745.06		\$261,386.87
20	Total General Service			2,594	99,451	\$121,628.75	3,718	170,020	\$204,342.49	6,312	289,471	\$325,971.24	\$331,522.62	\$497,488.43	\$573,368.24		
23	Average General Service Bill					\$46.89			\$54.96			\$51.64		\$52.52	\$59.15		
25	Private Fire Protection																
26	68081	1-1/2" Private Fire Line	0		\$1.77	\$0.00	0		\$1.79	\$0.00	0		\$0.00	\$1.82	\$0.00	\$2.05	\$0.00
27	68082	2" Private Fire Line	0		\$2.63	\$0.00	13		\$2.86	\$446.16	13		\$446.16	\$2.90	\$452.40	\$3.26	\$508.56
28	68084	4" Private Fire Line	0		\$8.85	\$0.00	23		\$8.95	\$2,470.20	23		\$2,470.20	\$9.08	\$2,506.08	\$10.22	\$2,820.72
29	68086	6" Private Fire Line	0		\$17.71	\$0.00	29		\$17.90	\$6,229.20	29		\$6,229.20	\$18.17	\$6,323.16	\$20.46	\$7,120.08
30	68088	8" Private Fire Line	0		\$28.83	\$0.00	5		\$28.63	\$1,717.80	5		\$1,717.80	\$29.06	\$1,743.60	\$32.73	\$1,963.80
31	Total Private Fire Protection			0		\$0.00	70		\$10,863.36	70		\$10,863.36	\$11,025.24	\$12,413.16			
34	Miscellaneous Revenues					\$11,456.44			\$12,444.83			\$24,224.77	\$24,224.77	\$24,224.77	\$24,224.77		
35	Total Other Revenues					\$11,456.44			\$12,444.83			\$24,224.77	\$24,224.77	\$24,224.77			
36	Test Year Accruals					\$31,151.00			(\$83,755.00)			(\$52,604.00)	\$	(\$2,604.00)			
37	Adjusted Test Year/ Annualized / Proposed Revenues					\$1,268,015.05			\$1,839,823.27			\$3,107,661.82	\$3,173,723.44	\$3,630,793.52			
38	Total Per Books					\$1,266,859.00			\$1,794,651.00			\$3,061,746.00	\$3,061,746.00	\$3,534,507.21			
40	Difference					-\$1,156.05			\$ (44,672.27)			\$ (45,915.82)	\$ (111,977.44)				
41	Percentage					-0.09%			-1.50%			-3.63%					

* Bill Factor - the Company bills annually for 12 months at a time for Private Fire Protection, this billing occurs in December of each year.

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Sealand Utility Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Interim [] Final [x]
 Water [] Sewer [x]
 Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Florida Public Service Commission
 Schedule E-2
 Page 3 of 4
 Preparer: Erin Povick

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Bill Code	Class/Meter Size	Bills Jan - May 2008	Gallons (000's) Jan - May 2008	Test Year Rates Effective Jan - May 2008	Test Year Revenue Jan - May 2008	Total Bills Jun - Dec 2008	Gallons (000's) Jun - Dec 2008	Rates Effective Jun - Dec 2008	Test Year Revenue Jun - Dec 2008	Total BRs Jan - Dec 2008	Gallons (000's) Jan - Dec 2008	Test Year Revenue Jan - Dec 2008	Present Rates Effective 4.1.09	Annualized Revenues	Proposed Rates	Revenue at Proposed Rates
1	Residential - Base Charge																
2	68021	5/8" Residential	28,686		\$11.91	\$341,650.26	40,245		\$12.10	\$486,964.50	68,931	\$828,614.76	\$12.18	\$839,579.58	\$14.04	\$967,791.24	
3	68023	1" Residential	10,522		\$11.91	\$125,317.02	14,941		\$12.10	\$180,786.10	25,463	\$306,105.12	\$12.18	\$310,139.34	\$14.04	\$357,500.52	
4	68077	Residential Wholesale - Flat Meter (per unit)	5	(828 units)	\$25.19	\$104,256.37	7	(828 units)	\$25.59	\$148,276.65	12	\$252,538.02	\$25.76	\$255,877.17	\$29.70	\$295,013.66	
5	Total Residential Service Base Facility Charges			39,213		\$571,223.65	55,193		\$816,027.25	94,406	\$1,387,250.90		\$1,405,596.09		\$1,620,305.42		
6	Consumption Charge (per 1,000 Gallons)																
7	68021	5/8" Residential (Max 10k gallons)		211,616	\$1.58	\$334,353.28		279,468	\$1.60	\$447,148.80		491,084	\$781,502.08	\$1.61	\$790,645.24	\$1.85	\$908,505.40
8	68021	5/8" Residential gallons consumed		410,444				392,020				1,011,464					
9	68023	1" Residential (Max 10k gallons)		87,101	\$1.58	\$137,619.58		120,307	\$1.60	\$192,491.20		207,408	\$330,110.78	\$1.61	\$333,926.88	\$1.85	\$383,704.80
10	68023	1" Residential gallons consumed		221,685				221,213				545,896					
11	Total Residential Service Billable Consumption			298,717		\$471,972.86		399,775		\$639,640.00		698,492	\$1,111,612.86		\$1,124,572.12		\$1,292,210.20
12	Total Residential Service			39,213	298,717	\$1,043,196.51	55,193	399,775	\$1,455,667.25	94,406	698,492	\$2,498,869.76		\$2,530,168.21		\$2,917,515.62	
14	Average Residential Bill					\$26.60			\$26.37			\$26.47		\$26.80		\$30.65	
16	Multi-Residential - Base Charge																
17	68050	5/8" Multi Residential	95		\$11.91	\$1,131.45	136		\$12.10	\$1,645.60	231	\$2,777.05	\$12.18	\$2,819.58	\$14.04	\$3,249.24	
18	68052	1" Multi Residential	45		\$29.76	\$1,339.20	56		\$30.23	\$1,692.88	101	\$3,032.08	\$30.43	\$3,073.43	\$35.10	\$3,945.10	
19	68053	1.5" Multi Residential	340		\$59.51	\$20,233.40	474		\$60.45	\$28,653.30	814	\$48,886.70	\$60.84	\$48,523.76	\$70.20	\$57,142.80	
20	68054	2" Multi Residential	335		\$95.21	\$31,890.35	457		\$96.71	\$44,196.47	792	\$76,081.82	\$97.54	\$77,083.28	\$112.32	\$88,957.44	
21	68055	3" Multi Residential	75		\$190.40	\$14,280.00	127		\$193.41	\$24,563.07	202	\$38,843.07	\$194.67	\$38,323.34	\$210.60	\$42,541.20	
22	68056	4" Multi Residential	10		\$297.51	\$2,975.10	28		\$302.21	\$8,461.88	38	\$11,486.98	\$304.17	\$11,558.46	\$351.00	\$13,338.00	
23	68057	6" Multi Residential	5		\$995.05	\$4,975.25	8		\$604.45	\$4,835.60	13	\$7,810.85	\$608.38	\$7,908.94	\$702.00	\$9,126.00	
24	68058	8" Multi Residential	5		\$952.06	\$4,760.30	21		\$967.10	\$20,309.10	26	\$25,069.40	\$973.39	\$25,308.14	\$1,123.20	\$29,203.20	
25	68078	Multi Residential Wholesale - Flat Meter (per unit)	5	(450 units)	\$25.19	\$56,677.50	7	(450 units)	\$25.59	\$80,608.50	12	\$137,286.00	\$25.76	\$139,304.00	\$29.70	\$160,380.00	
26	Total Multi-Residential Service Base Facility Charges			915		\$136,267.55	1,314		\$214,966.40	2,129	\$351,233.95		\$355,706.93		\$407,476.98		
27	Consumption Charge (per 1,000 Gallons)																
28	68050	5/8" Multi Residential		649	\$1.91	\$1,228.13		899	\$1.94	\$1,744.06		1,542	\$2,972.19	\$1.95	\$3,006.90	\$2.24	\$3,454.08
29	68052	1" Multi Residential		391	\$1.01	\$692.21		407	\$1.94	\$789.58		738	\$1,421.79	\$1.95	\$1,439.10	\$2.24	\$1,653.12
30	68053	1.5" Multi Residential		9,349	\$1.91	\$17,845.13		14,708	\$1.94	\$28,533.52		24,051	\$46,378.65	\$1.95	\$46,899.45	\$2.24	\$53,874.24
31	68054	2" Multi Residential		20,510	\$1.91	\$39,174.10		31,132	\$1.94	\$60,396.08		51,642	\$99,570.18	\$1.95	\$100,701.90	\$2.24	\$115,678.08
32	68055	3" Multi Residential		12,082	\$1.91	\$23,076.82		28,602	\$1.94	\$55,487.88		41,256	\$79,657.02	\$1.95	\$80,489.20	\$2.24	\$92,413.44
33	68056	4" Multi Residential		12,654	\$1.91	\$24,159.14		11,452	\$1.94	\$22,216.88		15,785	\$30,492.91	\$1.95	\$30,780.75	\$2.24	\$35,358.40
34	68057	6" Multi Residential		4,333	\$1.91	\$8,276.03		17,788	\$1.94	\$34,508.72		17,013	\$33,178.47	\$1.95	\$33,175.95	\$2.24	\$38,109.12
35	68058	8" Multi Residential		4,225	\$1.91	\$8,069.75		12,788	\$1.94	\$24,808.72		181,466	\$350,330.41		\$353,858.70		\$406,483.84
36	Total Multi-Residential Service Consumption			64,121		\$122,471.11		117,345		\$227,649.30		181,466	\$350,330.41		\$353,858.70		\$406,483.84
37	Total Multi-Residential Service			915	64,121	\$256,738.66	1,314	117,345	\$442,615.70	2,129	181,466	\$701,954.36		\$709,965.63		\$813,960.82	
38	Average Multi-Residential Service BR					\$28.77			\$26.65			\$314.85		\$318.33		\$365.17	

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Sealand Utility Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Interim [] Final [x]
 Water [] Sewer [x]

Florida Public Service Commission
 Schedule E-2
 Page 4 of 4
 Preparer: Erin Povlich

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)		
Line No.	Bill Code	Class/Meter Size	Total Billable		Test Year Rates		Total Bills Jun - Dec 2008	Total Billable		Test Year Rates		Total Billable		Test Year Rates		Present Rates Effective 4.1.09	Annualized Revenues	Proposed Rates	Revenue at Proposed Rates
			Jan - May 2008	Jan - May 2008	Jan - May 2008	Jan - May 2008		Jan - Dec 2008	Jan - Dec 2008	Jan - Dec 2008	Jan - Dec 2008	Jan - Dec 2008	Jan - Dec 2008						
1	General Service - Base Charge																		
2	68026	5/8" General Service	363		\$11.91	\$4,323.33	541		\$12.10	\$6,546.10	904		\$10,869.43	\$12.18	\$11,010.72	\$14.04	\$12,692.16		
3	68028	1" General Service	281		\$28.76	\$8,362.56	389		\$30.23	\$11,759.47	670		\$20,122.03	\$30.43	\$20,388.10	\$35.10	\$23,517.00		
4	68029	1.5" General Service	125		\$59.51	\$7,319.78	181		\$60.45	\$10,941.45	304		\$18,261.18	\$60.48	\$18,385.92	\$70.20	\$21,840.80		
5	68030	2" General Service	140		\$95.21	\$13,329.40	227		\$96.71	\$21,953.17	367		\$35,282.57	\$97.34	\$35,723.78	\$112.52	\$41,221.44		
6	68031	3" General Service	20		\$190.40	\$3,808.00	42		\$193.41	\$8,123.22	62		\$11,931.22	\$194.67	\$12,069.54	\$210.60	\$13,057.20		
7	68032	4" General Service	20		\$297.51	\$5,950.20	54		\$302.21	\$16,319.34	74		\$22,269.54	\$304.17	\$22,508.58	\$351.00	\$25,974.00		
8	68035	6" General Service	5		\$595.05	\$2,975.25	8		\$604.45	\$4,835.60	13		\$7,810.85	\$608.58	\$7,806.84	\$702.00	\$9,126.00		
9	68079	General Service Wholesale - Flat Meter (per unit)	5	[101 units]	\$25.19	\$12,751.18	7	[101 units]	\$25.59	\$18,135.12	12	[101 units]	\$30,886.30	\$25.76	\$31,295.31	\$29.70	\$35,996.40		
10	Total General Service Base Facility Charges			957			\$58,819.85	1,449			\$58,813.47	2,408			\$157,433.12		\$139,290.69		\$182,925.00
11	Consumption Charge (per 1,000 Gallons)																		
12	68026	5/8" General Service	3,760		\$1.91	\$7,381.60	5,976		\$1.94	\$10,429.44	9,136		\$17,611.04	\$1.95	\$17,815.20	\$2.24	\$20,464.64		
13	68028	1" General Service	3,367		\$1.91	\$6,432.97	5,992		\$1.94	\$11,508.08	9,499		\$18,321.05	\$1.95	\$18,529.05	\$2.24	\$21,277.76		
14	68029	1.5" General Service	4,552		\$1.91	\$8,694.32	6,400		\$1.94	\$12,416.00	10,952		\$21,110.32	\$1.95	\$21,356.40	\$2.24	\$24,532.48		
15	68030	2" General Service	6,500		\$1.91	\$12,415.00	10,504		\$1.94	\$20,377.76	17,004		\$32,792.76	\$1.95	\$33,157.80	\$2.24	\$38,088.96		
16	68031	3" General Service	4,176		\$1.91	\$7,976.16	7,837		\$1.94	\$15,203.78	12,013		\$23,170.94	\$1.95	\$23,425.35	\$2.24	\$26,909.12		
17	68032	4" General Service	1,858		\$1.91	\$3,548.78	3,310		\$1.94	\$6,421.40	5,168		\$9,970.18	\$1.95	\$10,077.60	\$2.24	\$11,576.32		
18	68035	6" General Service	12,611		\$1.91	\$24,087.01	20,873		\$1.94	\$40,396.62	33,434		\$64,483.63	\$1.95	\$65,196.30	\$2.24	\$74,892.16		
19	Total General Service Consumption			37,024			\$70,715.84	60,182			\$116,253.08	97,206			\$187,468.92		\$189,551.70		\$217,741.44
20	Total General Service			957	\$7,024		\$129,595.49	1,449	60,182		\$215,366.55	2,408	97,206		\$344,902.04		\$348,842.59		\$400,666.44
21	Average General Service Bill						\$135.36				\$148.63				\$143.35		\$144.99		\$166.58
22	Residential Reuse - Base Charge																		
23	68076	All Meters	81		\$3.65	\$113.15	114		\$3.69	\$420.66	145		\$533.81	\$3.74	\$541.30	\$4.81	\$674.95		
24	Total Residential Reuse Service Base Facility Charges			31			\$113.15	114			\$420.66	145			\$533.81		\$541.30		\$674.95
25	Consumption Charge (per 1,000 Gallons)																		
26	68076	Consumption for all meter sizes	1,276		\$0.39	\$497.64	4,251		\$0.39	\$1,657.89	5,527		\$2,155.53	\$0.40	\$2,210.80	\$0.46	\$2,542.42		
27	Total Residential Reuse Service Consumption			1,276			\$497.64	4,251			\$1,657.89	5,527			\$2,155.53		\$2,210.80		\$3,167.37
28	Total Residential Reuse Service			31	1,276		\$630.79	114	4,251		\$2,078.55	145	5,527		\$2,689.34		\$2,755.10		\$3,792.32
29	Average Residential Reuse Service Bill						\$19.70				\$18.23				\$18.55		\$18.99		\$25.15
30	Miscellaneous Revenues																		
31	Sewer Public Auth					\$0.00				\$0.00					\$0.00		\$0.00		\$0.00
32	Other Miscellaneous Revenues					\$0.00				\$538.00					\$538.00		\$538.00		\$538.00
33	Total Other Revenues					\$0.00				\$538.00					\$538.00		\$538.00		\$538.00
34	Test Year Accruals					\$5,915.00				\$5,570.50					\$5,570.50		\$5,570.50		\$5,570.50
35	Adjusted Test Year/ Annualized / Proposed Revenues					\$1,497,896.45				\$2,083,368.35					\$3,519,365.00		\$3,562,885.03		\$4,136,505.70
36	Total Per Book					\$1,435,790.00				\$2,005,469.56					\$3,439,259.56		\$3,439,259.56		\$4,145,691.97
37	Difference					-\$2,206.45				(\$77,898.99)					(\$80,105.44)		(\$123,625.47)		
38	Percentage					-0.15%				-3.89%					-2.33%		-3.59%		

Customer Monthly Billing Schedule
 Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Water [x] or Sewer [x]

Florida Public Service Commission
 Schedule E-3
 Page 1 of 1
 Preparer: Erin Povich

Explanation: Provide a schedule of monthly customers billed or served by class.

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	January, 2008	9,359	182	519			10,060
2	February, 2008	9,359	182	518			10,059
3	March, 2008	9,370	182	519			10,071
4	April, 2008	9,335	182	519			10,036
5	May, 2008	9,366	182	519			10,067
6	June, 2008	9,358	189	528			10,075
7	July, 2008	10,716	178	532			11,426
8	August, 2008	9,263	80	488			9,831
9	September, 2008	9,413	194	579			10,186
10	October, 2008	9,399	298	549			10,246
11	November, 2008	9,313	189	515			10,017
12	December, 2008	9,365	192	527	70 *		10,154
13							
14	Total	113,616	2,230	6,312	70	-	122,228

WASTEWATER

Line No.	Month/ Year	Residential (including wholesale)	Multi-Residential (including wholesale)	General Service (including wholesale)	Private Fire Protection	Other	Total
15	January, 2008	7,841	183	191			8,215
16	February, 2008	7,843	183	191			8,217
17	March, 2008	7,852	183	192		7	8,234
18	April, 2008	7,822	183	192		12	8,209
19	May, 2008	7,855	183	191		12	8,241
20	June, 2008	7,842	189	214		12	8,257
21	July, 2008	8,233	178	196		23	8,630
22	August, 2008	7,787	79	186		12	8,064
23	September, 2008	7,870	192	221		14	8,297
24	October, 2008	7,839	297	221		19	8,376
25	November, 2008	7,797	188	204		15	8,204
26	December, 2008	7,825	191	207		19	8,242
27							
28	Total	94,406	2,229	2,406	-	145	99,186

* Private Fire Protection Customers are billed annually for 12 months at a time, this billing occurs in December every year.

Miscellaneous Service Charges

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-4
 Page 1 of 2

Preparer: Erin Povich

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection Fee	\$ 21.00	\$ 42.00	The Utility does not propose a change in its miscellaneous service charges at this time.	
2	Normal Reconnection Fee	\$ 21.00	\$ 42.00		
3	Violation Reconnection Fee	Actual Cost*	Actual Cost*		
4	Premises Visit Fee (in lieu of disconnection)	\$ -	\$ -		
5	Premises Visit Fee	\$ 21.00	\$ 42.00		

* Actual cost equals the total cost incurred for services.

Miscellaneous Service Charges

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule E-4

Docket No.: 090402-W5

Page 2 of 2

Test Year Ended: December 31, 2008

Interim Final

Preparer: Erin Povich

Historical Projected

Water Sewer

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection Fee	\$ 21.00	\$ 42.00		
2	Normal Reconnection Fee	\$ 21.00	\$ 42.00		
3	Violation Reconnection Fee	Actual Cost*	Actual Cost*		
4	Premises Visit Fee (in lieu of disconnection)	\$ -	\$ -		
5	Premises Visit Fee	\$ 21.00	\$ 42.00		

The Utility does not propose a change in its miscellaneous service charges at this time.

* Actual cost equals the total cost incurred for services.

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule E-5

Docket No.: 090402-WS

Page 1 of 2

Test Year Ended: December 31, 2008

Interim Final

Preparer: Erin Povich

Historical Projected

Water Sewer

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line Number	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 7,564.00	\$ 10,114.50	\$ 114.00	\$ 30.00	\$ 6,402.27	\$ 24,224.77
2						
3	Other Charges as follows:					
4	Billing Error				4,373.32	
5	NSF Check Charge				2,028.95	
6	Cut-Off Charge					
7						
8	Total Other Charges				\$ 6,402.27	
9						
10	(a) Actual Cost is equal to the total cost incurred for services.					

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule E-5

Docket No.: 090402-WS

Page 2 of 2

Interim Final

Preparer: Erin Povich

Historical Projected

Water Sewer

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line Number	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 4,998.00	\$ -	\$ -		\$ 34.50	\$ 5,032.50
2						
3	Other Charges as follows:					
4	Billing Error				34.50	
5	NSF Check Charge					
6	Cut-Off Charge					
7						
8	Total Other Charges				\$ 34.50	
9						
10	(a) Actual Cost is equal to the total cost incurred for services.					

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008

Schedule E-6
 Page 1 of 1
 Preparer: Erin Povich

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Make	(4) Type	(5) Quantity
1	4.50	Dresser	300	22
2	4.50	Kennedy	K810	1
3	4.50	Kennedy	K-10	1
4	4.50	Mueller	Centurion	2
5	4.50	Waterous Pacer	WB-67	1
6	5.25	American Darling	B84B	30
7	5.25	American Darling	WB-67	3
8	5.25	Clow	2500	6
9	5.25	Dresser	300	7
10	5.25	Dresser	K10	11
11	5.25	Kennedy	Guardian	4
12	5.25	Kennedy	K81A	2
13	5.25	Kennedy	200CWP	2
14	5.25	Mueller	584N	4
15	5.25	Mueller	Centurion	95
16	5.25	Waterous Pacer	WB-67	585
17				<u>776</u>

Private Fire Protection Service

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule E-7

Docket No.: 090402-WS

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Erin Povich

Interim Final

Historical Projected

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	3"	Commercial	2
2	4"	Commercial	19
3	5"	Commercial	53
4	6"	School	1
5		Total	75

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule E-8

Docket No.: 090402-WS

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Erin Povich

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
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Sanlando Utilities Corp. does not have any outstanding contracts or agreements having rates or conditions different from those on the approved tariffs.

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 090402-WS
Test Year Ended: December 31, 2008

Schedule: E-9
Page 1 of 1
Preparer: Erin Povich

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
1	Sanlando Utilities, Corp. does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.				

Service Availability Charges Schedule
 Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Interim Final
 Historical Projected
 Water Sewer

Florida Public Service Commission
 Schedule E-10
 Page 1 of 1

Preparer: Erin Povich

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)
 If no change is proposed, then this schedule is not required.

Line No.	Type Charge	(1)	Water		Sewer	
		(2) Present Charges	(3) Proposed Charges	(4) Present Charges	(5) Proposed Charges	

1 Sanlando Utilities Corp. is not proposing a change to its present service availability charges; therefore this schedule is not applicable.

Guaranteed Revenues Received

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 090402-WS
Test Year Ended: December 31, 2008
Water or Sewer
Historic or Projected

Schedule: E-11
Page 1 of 1
Preparer: Erin Povich

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
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1 Sanlando Utilities Corp. does not have any guaranteed revenue contracts; therefore this schedule is not applicable.

Company: Sanlando Utilities Corp.

Schedule: E-12

Docket No.: 090402-WS

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Erin Povich

Water [X] or Sewer [X]

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity

Line No

- 1 Sanlando Utilities Corp. does not have any industrial customers whose utilization exceeds an average of 350,000 GPD; therefore this schedule is not applicable

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Water [X] or Sewer [X]

Schedule: E-13
 Page 1 of 1
 Preparer: Erin Povich

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption (000)	Proj. Factor	Project. TY Consumption (000)	Present Rates	Projected TY Revenue	Proposed Rates	Proj. Rev. Requirement

1 Sanlando Utilites Corp. is not utilizing a projected test year; therefore this schedule is not applicable.

Billing Analysis Schedules

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Water [x] or Sewer [x]

Schedule: E-14
 Page 1 of 1
 Preparer: Erin Povich

Customer Class:

Meter Size: all

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
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The billing analysis is contained in Volume II

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 090402-WS
Test Year Ended: December 31, 2008

Schedule F-1
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-08	204.247	-	197.278	0.380	6.589	3.2%
Feb-08	196.153	-	185.930	0.530	9.693	4.9%
Mar-08	228.943	0.100	174.720	0.331	53.992	23.6%
Apr-08	280.931	-	195.496	0.425	85.011	30.3%
May-08	345.545	-	255.650	-	89.895	26.0%
Jun-08	287.078	-	248.905	0.520	37.653	13.1%
Jul-08	237.859	-	286.679	-	(48.820)	-20.5%
Aug-08	218.667	-	210.442	-	8.225	3.8%
Sep-08	210.414	-	192.150	0.403	17.861	8.5%
Oct-08	229.761	-	203.166	0.280	26.315	11.5%
Nov-08	241.517	-	196.568	0.230	44.719	18.5%
Dec-08	226.068	-	213.967	0.241	11.860	5.2%
Total	2,907.183	0.1	2,560.951	3.340	342.992	11.8%

(Above data in millions of gallons)

*Reconciliation with E-2 & F-9. Sch. E-2 shows sales of 2,565.429 vs. 2,560.951 shown above. The 2,560.951 is determined by adding actual monthly sales for all rate codes, while the 2,565.429 comes from the billing analysis, which uses gallons rounded to the nearest thousand. F-1 & F-9 sales match.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 090402-WS
Test Year Ended: December 31, 2008

Schedule F-2
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)		(3)	(4)	(5)	(6)
	Wekiva	Individual Plant Flows		N/A	N/A	Total Plant Flows	Total Purch. Sewage Treatment
		Des Pinar					
Jan-08	56.625	8.382				65.007	none
Feb-08	53.384	7.734				61.118	
Mar-08	58.042	8.608				66.650	
Apr-08	53.506	8.242				61.748	
May-08	52.050	8.343				60.393	
Jun-08	52.206	8.165				60.371	
Jul-08	55.078	8.265				63.343	
Aug-08	63.666	12.485				76.151	
Sep-08	70.872	14.489				85.361	
Oct-08	64.620	12.245				76.865	
Nov-08	56.302	9.505				65.807	
Dec-08	56.524	8.956				65.480	
Total	692.875	115.419				808.294	0.000

Plants are not interconnected.

* Reconciliation with E-2 & F-10. The sales shown on E-2 are billable sales; i.e., water sales to wastewater customers with residential sales capped at 10,000 gallons. The sales shown on F-10 are total water sales to wastewater customers. They are not reconcilable. In addition, water sold on F-10 can never be reconciled to wastewater treated per F-2. The difference between them can be evaluated as is done on F-6.

Water Treatment Plant Data

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008

Schedule F-3
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	Date	GPD
1 Plant Capacity		
Design Capacity per Sanitary Survey Reports		17,925,000
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2 Maximum Day		
The single day with the highest pumpage rate for the test year.	6/8/2008	14,605,100
Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.		
** All water is purchased from Orland Utilities Commission (OUC). Utility does submit an MOR, but readings are not daily. This is 1/5 of a 5 day reading.		
3 Five Day Max. Year		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/18/2008	12,730,000
	(2) 5/15/2008	12,765,000
	(3) 5/11/2008	12,897,000
	(4) 5/4/2008	13,198,000
	(5) 5/17/2008	13,583,000
	AVERAGE	13,034,600
4 Average Daily Flow		
	Max Month	11,146,610
	Annual	7,943,124
5 Required Fire Flow	(Mixed residential & commercial)	* 1,250 gpm for 2 hours

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

* Seminole County requires 500 gpm residential and 1,250 commercial.

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008

Schedule F-4
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

		MONTH	GPD
Wekiva Plant			
1.	Plant Capacity (AADF)		<u>2,900,000</u>
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.			
2.	Annual Average Daily Flow (AADF)		<u>1,893,101</u>
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.			
		MONTH	GPD
Woodlands/Des Pinar Plant			
1.	Plant Capacity (AADF)		<u>500,000</u>
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.			
2.	Annual Average Daily Flow (AADF)		<u>315,354</u>
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.			

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 090402-WS
Test Year Ended: December 31, 2008

Schedule F-5
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

Total well pumping capacity, gpm		16,279	gpm
Firm Reliable well pumping capacity (largest well out), gpm		12,779	gpm
Ground storage capacity, gal.		3,475,000	gallons
Usable ground storage (90%), gal.		3,127,500	gallons
Elevated Storage		0	gallons
Usable ground storage (100%), gal.		0	gallons
Hydropneumatic storage capacity, gal.		10,000	gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0	gallons
Total usable storage, gal.		3,127,500	gallons
High service pumping capacity		20,200	gpm
Maximum day demand,		14,605,100	gpd
Peak hour demand = 2x max day/1440		20,285	gpm
Fire flow requirement	1250 gpm for 2 hours	150,000	gpd
Unaccounted for water	11.80% of water pumped	937,137	gpd, avg
Acceptable unaccounted for	10.00%	794,312	gpd, avg
Excess unaccounted for		142,825	gpd, avg

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Water Treatment Plant, no usable storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	14,605,100	gpd
B =	Property needed to serve five years after TY	586,314	gpd
C =	Fire flow demand	150,000	gpd
D =	Excess Unaccounted for water	142,825	gpd
E =	Firm Reliable Capacity (16 hours)	12,267,840	gpd

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land and structures accounts.

Storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 100.00%

A =	Peak demand	14,605,100	gallons
B =	Property needed to serve five years after TY	586,314	gallons
C =	Fire flow demand	150,000	gallons
D =	Excess Unaccounted for water	142,825	gallons
E =	Firm Reliable Capacity	3,127,500	gallons

The above used and useful factor is applicable to the distribution reservoir accounts.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Santlando Utilities Corp.
Docket No.: D90402-WS
Test Year Ended: December 31, 2008

Schedule F-6
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Line
No.

Wekiva Plant			
1	(A)	Used and useful flow, GPD (AADF) (000):	<u>1,893,101</u>
2	(B)	Less: Excess I&I	-
3	(C)	Property needed for post test year period (see F-8)	<u>79,394</u>
4	(D)	Permitted capacity	<u>2,900,000</u>
5	(E)	Used and useful percentage	68.02%
6	(F)	Non-used and usefull percentage	31.98%
7	(G)	Used and useful percentage for rate case purposes (see note).	<u>100.00%</u>

* There is no indication that I/I is excessive. Treated wastewater flows average 236 gpd/ERC vs treated water flows of 705 gpd/ERC

NOTE: In Docket No. 060258-WS, the last case in which U&U was determined by order, the PSC found this plant to be 100% U&U, even though mathematically it was 76%. The reasoning was two-fold: (1) the plant had been fully utilized in the previous case, but had been prudently expanded (to its present capacity) in response to a DEP requirement to insure adequate backup and wasteload allocation, (2) little had changed since then and the service area was essentially built out. Those conditions continue to exist today. The plant capacity has not changed and the service area is essentially built out. The post TY growth reflected above is less than 1%/yr. In accordance with Rule 25-30.432, the plant should be found 100% U&U.

All reuse related plant that can be separately identified in the accounts should be considered as 100% used & useful irrespective of the decision regarding the WWTP.

Woodlands/Des Pinar Plant

1	(A)	Used and useful flow (000):	<u>315,354</u>
2	(B)	Less: Excess I&I	-
3	(C)	Property needed for post test year period (see F-8)	
4	(D)	Permitted capacity	<u>500,000</u>
5	(E)	Used and useful percentage	63.07%
6	(F)	Non-used and usefull percentage	36.93%
7	(G)	Used and useful percentage for rate case purposes (see note).	<u>100.00%</u>

* There is no indication that I/I is excessive. Treated wasteflows average 239 gpd/ERC vs. treated water flows of 705 gpd/ERC.

NOTE: In Docket No. 060258-WS, the last case in which U&U was determined by order, the PSC found this plant to be 100% U&U, even though mathematically it was 69%. The reasoning was two-fold: (1) the plant had been fully utilized in the previous case, but had been prudently expanded (to its present capacity) in response to a DEP requirement to insure adequate backup and wasteload allocation, (2) little had changed since then and the service area was essentially built out. Those conditions continue to exist today. The plant capacity has not changed and the service area is essentially built out. In accordance with Rule 25-30.432, the plant should be found 100% U&U.

All reuse related plant that can be separately identified in the accounts should be considered as 100% used & useful irrespective of the decision regarding the WWTP.

Recap Schedules: A-6,A-10,B-14

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 090402-WS
Test Year Ended: December 31, 2008

Schedule F-7
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Distribution & Collection Systems

Distribution and collection lines serving customers are almost totally contributed. An allowance for property needed for growth is not necessary. This conclusion was also reached in Docket Nos. 900338-WS and 060258-WS.

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008

Schedule F-8
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

Water Treatment & Related Facilities

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs (see F-	91 ERC/yr	
PT =	Post test year period per statute	5 yrs	
U =	Unit of measure utilized in U&U calculati	1,296 gpd/ERC	*
PN =	Property needed expressed in U units	586,314 gpd	

* MDD from F-5 divided by average ERCs from F-9.

Wastewater Treatment & Related Facilities (Wekiva)

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs (see F-	67 ERC/yr	
PT =	Post test year period per statute	5 yrs	
U =	Unit of measure utilized in U&U calculati	239 gpd/ERC	*
PN =	Property needed expressed in U units	79,394 gpd/ERC	

* Based on 2008 AADF for both plants divided by average ERCs from Schedule F-10.

Distribution & Collection Systems

Distribution and collection lines serving customers are almost totally contributed. An allowance for property needed for growth is not necessary.

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2)	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	(000)Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	2004	8,856	8,870	8,863	2,225,114	251,057	2,647,270	10,545		
2	2005	8,870	8,879	8,874	2,195,131	247,360	2,622,434	10,602	0.54%	
3	2006	8,879	8,910	8,894	2,521,690	283,519	2,991,428	10,551	-0.48%	
4	2007	8,910	8,942	8,926	2,298,302	257,484	2,727,223	10,592	0.39%	
5	2008	8,942	9,351	9,147	2,077,805	227,169	2,560,951	11,273	6.43%	
Average Growth Through 5-Year Period (Col. 8)										1.72%

Regression Analysis per Rule 25-30.431(2)(C)

		X	Y
Constant:	10278.17331	1	10,545
X Coefficient:	144.7697344	2	10,602
R^2:	0.529747691	3	10,551
		4	10,592
		5	11,273
		10	11,726
Five year growth			453 Eracs
Annual average growth	0.80%		90.51 Eracs
Annual growth @ 1.72%			194.043934 Eracs

In general, the Sanlando area is approaching buildout, as evidenced by the fairly constant flows. The 2008 growth rate of 6.43% is a mathematical aberration. Consumption dropped in 2008. The 0.80% regression trend is more indicative of the fairly stable growth pattern.

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008

Schedule F-10
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Sold (000)	Gallons/SFR (5)/(4)	Total Gallons Sold (000)	Total ERCs (7)/(6)	Annual % Incr. in ERCs
		Beginning	Ending						
1	2004	7,773	7,776	7,775	1,705,456	219,365	1,954,083	8,908	
2	2005	7,776	7,821	7,798	1,701,725	218,219	1,960,319	8,983	0.85%
3	2006	7,821	7,849	7,835	1,852,316	236,423	2,112,496	8,935	-0.53%
4	2007	7,849	7,878	7,864	1,691,192	215,069	1,953,778	9,084	1.67%
5	2008	7,878	7,813	7,846	1,555,423	198,257	1,834,086	9,251	1.83%
					Average Growth Through 5-Year Period (Col. 8)				<u>0.95%</u>

Regression Analysis per Rule 25-30.431(2)(C)

		X	Y
Constant:	8796.125584	1	8,908
X Coefficient:	78.75175335	2	8,983
R^2:	0.796324808	3	8,935
		4	9,084
		5	9,251
		10	9584
Five year growth			333 Ercs
Annual average growth	0.72%		66.51 Ercs
Annual growth @ 0.95%			88.2448798 Ercs

In general, the Sanlando area is approaching buildout, as evidenced by the fairly constant flows. The 2008 growth rate of 1.83% is a mathematical aberration. Consumption dropped in 2008. The 0.72% regression trend is more indicative of the fairly stable growth pattern.

Schedule of Water Rate Base

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Schedule Year Ended: December 31, 2008
 Interim Final
 Historic Projected

Schedule: A-1 (Interim)
 Page 1 of 1
 Preparer: Kirsten Weeks

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine wor

Line No.	(1) Description	(2) Average Amount Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 19,643,029	\$ (569,193) (A)	\$ 19,073,836	A-5
2					
3	Utility Land & Land Rights	130,342	(33,628) (A)	96,714	A-3, A-5
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work in Progress	3,021,010	(3,021,010) (B)	-	A-3
8					
9	Less: Accumulated Depreciation	(10,099,856)	78,756 (C)	(10,021,100)	A-9
10					
11	Less: CIAC	(11,951,929)	582,948 (D)	(11,368,981)	A-12
12					
13	Accumulated Amortization of CIAC	8,287,105	(144,788) (E)	8,142,317	A-14
14					
15	Acquisition Adjustments	-			-
16					
17	Accum. Amort. of Acq. Adjustments	-			-
18					
19	Advances For Construction	-			A-16
20					
21	Working Capital Allowance		199,906 (F)	199,906	A-17
22					
23	Total Rate Base	\$ 9,029,701	\$ (2,907,009)	\$ 6,122,692	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Schedule Year Ended: December 31, 2008
 Interim Final
 Historic Projected

Schedule: A-2 (Interim)
 Page 1 of 1
 Preparer: Kirsten Weeks

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Average Amount Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 24,962,220	\$ 1,569,742 (A)	\$ 26,531,962	A-6
2					
3	Utility Land & Land Rights	203,378	6,675 (A)	210,053	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work In Progress	32,289	(32,289) (B)	-	A-3
8					
9	Less: Accumulated Depreciation	(11,968,283)	(469,177) (C)	(12,437,460)	A-10
10					
11	Less: CIAC	(13,236,312)	698,756 (D)	(12,537,556)	A-12
12					
13	Accumulated Amortization of CIAC	9,263,728	10,206 (E)	9,273,934	A-14
14					
15	Acquisition Adjustments	-			-
16					
17	Accum. Amort. of Acq. Adjustments	-			-
18					
19	Advances For Construction				A-16
20					
21	Working Capital Allowance	-	295,036 (F)	295,036	A-17
22					
23	Total Rate Base	\$ 9,257,020	\$ 2,078,948	\$ 11,335,969	

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	(A) Utility Plant in Service		
2	<u>(1) Adjusting UPIs Per Commission Ordered Adjustments:</u>		
3	301.1 / 351.1 Organization	(480)	(429)
4	302.1 / 352.1 Franchises	(132,925)	(84,737)
5	303.2 Land & Land Rights Source of Supply	(26,660)	
6	303.3 Land & Land Rights Water Treatment	(5,000)	
7	303.5 Land & Land Rights General Plt	(1,800)	
8	304.3 Structures & Improvements Water Treatment	10,678	
9	311.3 Electric Pump Equip Water Treatment	3,484	
10	320.3 Water Treatment Equipment	(94)	
11	330.4 Distribution Reservoirs & Standpipes	(39,565)	
12	331.4 Transmission & Distribution Mains	(238,209)	
13	333.4 Service Lines	(2)	
14	334.4 Meters	(5,774)	
15	340.5 Office Furniture & Equipment	(21,712)	(16,862)
16	343.5 Tools, Shop & Garage Equipment	(7,994)	(6,208)
17	344.5 Laboratory Equipment	2,429	1,887
18	346.5 Communication Equipment	(9,584)	(7,442)
19	347.5 Miscellaneous Equipment - Water	12,710	
20	348.5 Other Tangible Plant - Water	24,588	
21	354.3 Structures & Improvements - Pump Lift Station		(5,657)
22	360.2 Force Mains		(185,608)
23	361.2 Sewer Gravity Mains / Manholes		167,573
24	363.2 Services to Customers		185,538
25	375.6 Reuse Transmission & Distribution		(319,907)
26	380.4 Treatment & Disposal Equip Wastewater Treatment		(5,880)
27	390.7 Office Furniture & Equipment	(1,679)	(1,304)
28	393.7 Tool, Shop & Miscellaneous Equipment	(689)	(535)
29	396.7 Communication Equipment	(7,473)	(5,804)
30	Total Commission Ordered Adjustments	\$ (445,751)	\$ (285,375)
31	<u>(2) Reclassify Plant</u>		
32	304.3 Structures & Improvements Water Treatment	562,569	
33	304.5 Structures & Improvements General	(562,569)	
34	353.2 Land & Land Rights		(203,378)
35	353.4 Land & Land Rights Treatment		203,378
36	354.4 Structures & Improvements Treatment & Disposal Plant		4,665,245
37	354.7 Structures & Improvements General Plt		(4,665,245)
38	Total Adjustments Reclassifying Plant	\$ -	\$ -
39	<u>(3) Reverse Prior Period Allocated UPIs</u>		
40	340.5 Office Furniture & Equipment	(44,397)	
41	348.5 Water Plant Allocated	(308,465)	
42	Total Reversal of Prior Period Allocations	\$ (352,862)	\$ -
43	<u>(4) Rate Base Allocations from Utilities Inc.</u>		
44	303.5 / 353.7 Land & Land Rights	3,663	2,845
45	304.5 / 354.7 Structures & Improvements	210,258	163,282
46	340.5 / 390.7 Office Furniture & Equipment	810,117	629,119
47	343.5 / 393.7 Tools, Shop & Garage Equipment	33,846	26,284
48	344.5 / 394.7 Laboratory Equipment	463	359
49	346.5 / 396.7 Communication Equipment	24,580	19,088
50	Total Rate Base Allocations from Utilities Inc.	\$ 1,082,927	\$ 840,977
51	<u>(5) Common Plant Allocations between Systems</u>		
52	303.5 Land and Land Rights	(3,831)	3,831
53	304.5 / 354.7 Structures & Improvements	(102,027)	102,027
54	340.5 / 390.7 Office Furniture & Equipment	(581,061)	581,061
55	341.5 / 341.7 Transportation Equipment	(179,088)	179,088
56	343.5 / 393.7 Tools, Shop & Garage Equipment	(90,690)	90,690
57	344.5 / 394.7 Laboratory Equipment	(9,410)	9,410
58	345.5 / 395.7 Power Operated Equipment	(38)	38
59	346.5 / 396.7 Communication Equipment	14,259	(14,259)
60	347.5 / 397.7 Miscellaneous Equipment	(719)	719
61	348.5 / 398.7 Other Plant Allocated	(9,775)	9,775
62	Total Common Plant Allocations between Systems	\$ (962,380)	\$ 962,380
63	<u>(6) 351 / 391 Adjust for Vehicle usage by Sanlando</u>	\$ 75,245	\$ 58,435
64	Total Adjustments to Utility Plant in Service	\$ (602,821)	\$ 1,576,417

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	(B) Construction Work in Progress		
2	To remove from rate base average construction work in progress	\$ (3,021,010)	\$ (32,289)
3	Total Construction Work in Progress	<u>\$ (3,021,010)</u>	<u>\$ (32,289)</u>
4	(C) Accumulated Depreciation		
5	(1) Restating Accum Depreciation Per Commission Ordered Adjustments:		
6	301.1 / 351.1 Organization		(859)
7	302.1 / 352.1 Franchises	13,554	20,101
8	304.2 Structures & Improvements Source of Supply	(170,339)	
9	304.3 Structures & Improvements Water Treatment	(844)	
10	304.5 Office Structures & Improvements	(5)	(4)
11	307.2 Wells & Springs	(105)	
12	308.2 Infiltration Gallery	312	
13	310.2 Power Generation Equipment	(4)	
14	311.2 Electric Pump Equipment Source of Supply	(514)	
15	311.3 Electric Pump Equip Water Treatment	(786)	
16	320.3 Water Treatment Equipment	(369)	
17	330.4 Distribution Reservoirs & Standpipes	10,625	
18	331.4 Transmission & Distribution Mains	49,662	
19	333.4 Service Lines	(181)	
20	334.4 Meter Installations	(136)	
21	334.4 Meters	2,564	
22	335.4 Hydrants	(55)	
23	336.4 Backflow Prevention Devices	(2)	
24	339.3 Other Miscellaneous Equipment Water Treatment	(14)	
25	339.4 Other Miscellaneous Equipment Transmission & Distribution	(47)	
26	340.5 Office Furniture & Equipment	1,436	1,115
27	343.5 Tools, Shop & Garage Equipment	3,056	2,373
28	344.5 Laboratory Equipment	(2,784)	(2,161)
29	345.5 Power Operated Equipment	(2)	(2)
30	346.5 Communication Equipment	3,994	3,102
31	347.5 Miscellaneous Equipment - Water	(8,944)	
32	348.5 / 398.7 Other Plant	(3,147)	(2,444)
33	354.3 Structures & Improvements - Pump Lift Station		(44,739)
34	354.4 Structures & Improvements Wastewater Treatment		3,922
35	355.2 Power Generation Equipment Collection		(8)
36	360.2 Force Mains		(15,794)
37	361.2 Sewer Gravity Mains		(70,720)
38	363.2 Services to Customers		18,339
39	364.2 Flow Measuring Devices		(26)
40	366.6 Reuse Services		(28)
41	367.6 Reuse Meters & Installations		1
42	371.3 Pumping Equipment		(195)
43	371.5 Pumping Equipment Reclaimed Water Treatment		(13)
44	374.5 Reuse Distribution Reservoirs		(27)
45	375.6 Reuse Transmission & Distribution		45,416
46	380.4 Treatment & Disposal Equip Wastewater Treatment		(35,642)
47	382.4 Outfall Lines		(21)
48	389.2 Other Plant Collection		(25)
49	389.3 Other Plant Pump		(253)
50	389.4 Other Plant Wastewater Treatment		(377)
51	389.5 Other Plant Reclaimed Water Treatment		(44)
52	390.7 Office Furniture & Equipment	4,108	3,191
53	393.7 Tool, Shop & Miscellaneous Equipment	4,447	3,454
54	396.7 Communication Equipment	11,985	9,307
55	397.7 Miscellaneous Equipment Wastewater		(17)
56	Total Adjustment to Accum Depreciation per COA	<u>\$ (82,535)</u>	<u>\$ (63,078)</u>
57	(2) Rate Base Allocations from Utilities, Inc.		
58	304.5 / 354.7 Structures & Improvements	(72,596)	(56,377)
59	340.5 / 390.7 Office Furniture & Equipment	(54,451)	(42,285)
60	343.5 / 393.7 Tools, Shop & Garage Equipment	(22,774)	(17,685)
61	344.5 / 394.7 Laboratory Equipment	(361)	(281)
62	346.5 / 396.7 Communication Equipment	(24,593)	(19,099)
63	340.5 / 390.7 Office Furniture & Equipment - Computers	(73,602)	(57,158)
64	Total Rate Base Allocation Adjustment from Utilities, Inc.	<u>\$ (248,377)</u>	<u>\$ (192,885)</u>

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	(C) Accumulated Depreciation		
2	(3) Reverse Prior Period Allocations from Utilities Inc.		
3	340.5 Office Furniture & Equipment	32,797	
4	348.5 Water Plant Allocated	82,893	
5	Total Reversal of Prior Period Allocations	\$ 115,690	\$ -
6			
7	(4) Common Plant Allocations between Systems		
8	304.5 / 354.7 Structures & Improvements	39,940	(39,940)
9	340.5 / 390.7 Office Furniture & Equipment	114,924	(114,924)
10	341.5 / 341.7 Transportation Equipment	145,808	(145,808)
11	343.5 / 393.7 Tools, Shop & Garage Equipment	(23,411)	23,411
12	344.5 / 394.7 Laboratory Equipment	1,729	(1,729)
13	346.5 / 396.7 Communication Equipment	(30,471)	30,471
14	347.5 / 397.7 Miscellaneous Equipment	(1)	1
15	Total Common Plant Allocations between Systems	\$ 248,518	\$ (248,518)
16			
17	(5) Reclassify Accumulated Depr related to Plant reclassification		
18	304.3 Structures & Improvements Water Treatment	(3,440)	
19	304.5 Structures & Improvements General	3,440	
20	354.4 Structures & Improvements Treatment & Disposal Plant		(3,353,048)
21	354.7 Structures & Improvements General Plt		3,353,048
22	Total Accum Depr - Reclassified Plant	\$ -	\$ -
23	(6) Adjust accumulated depreciations for Vehicle usage by Sanlando	\$ 45,460	\$ 35,304
24			
25	Total Adjustments to Accumulated Depreciation	\$ 78,756	\$ (469,177)
26			
27	(D) Contributions in Aid of Construction		
28	(1) Restating CIAC Per Commission Ordered Adjustments:		
29	Transmission & Distribution Mains	126,887	
30	Service Lines	20,271	
31	Force Mains		116,257
32	Gravity Mains / Manholes		112,723
33	Outfall Lines		10,617
34	Adjustments CIAC - Lines	\$ 147,158	\$ 239,597
35	Meters	19,834	
36	Meter Installations	703	
37	Hydrants	11,978	
38	Adjustments CIAC - Meters & Meter Installations	\$ 32,515	\$ -
39	Structures & Improvements Source of Supply	872	
40	Structures & Improvements Water Treatment	4,534	
41	Wells & Springs	11,833	
42	Electric Pump Equipment Water Treatment	21,386	
43	Water Treatment Equipment	5,698	
44	Distribution Reservoirs & Standpipes	18,477	
45	Structures & Improvements Pump Lift Station		27,603
46	Structures & Improvements Wastewater Treatment		491,738
47	Services to Customers		(113,737)
48	Treatment & Disposal Wastewater Treatment		75,483
49	Adjustments CIAC - Property	\$ 62,800	\$ 481,087
50	Tap	\$ 340,475	\$ (21,928)
51			
52	Total Adjustments CIAC	\$ 582,948	\$ 698,756

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	(E) Accumulated Amortization Contributions in Aid of Construction		
2	<u>(1) Restating CIAC Per Commission Ordered Adjustments:</u>		
3	Transmission & Distribution Mains	(210,394)	
4	Service Lines	(23,226)	
5	Force Mains		(68,911)
6	Gravity Mains / Manholes		(136,301)
7	Outfall Lines		(34)
8	Adjustments CIAC Amortization - Lines	\$ (233,620)	\$ (205,246)
9	Meters	(14,072)	
10	Meter Installations	(494)	
11	Hydrants	(14,431)	
12	Adjustments CIAC Amortization - Meters & Meter Installations	\$ (28,997)	\$ -
13	Organization	257,839	198,558
14	Structures & Improvements Source of Supply	(235)	
15	Structures & Improvements Water Treatment	(2,882)	
16	Wells & Springs	(7,468)	
17	Electric Pump Equipment Water Treatment	(33,187)	
18	Water Treatment Equipment	5,114	
19	Distribution Reservoirs & Standpipes	(49,474)	
20	Reservation Capacity Fee	3	(5)
21	Plant Modification Fee	19	(365)
22	Water Plant Meter Fee	36	
23	Structures & Improvements Pump Lift Station		(94,333)
24	Structures & Improvements Wastewater Treatment		103,741
25	Services to Customers		71,035
26	Treatment & Disposal Wastewater Treatment		(61,199)
27	Reuse Services		3,629
28	Adjustments CIAC Amortization - Property	\$ 169,765.00	\$ 221,061.00
29	Tap	\$ (51,936.00)	\$ (5,609.00)
30			
31	Total Adjustments Accumulated Amortization CIAC	\$ (144,788.00)	\$ 10,206.00
32			
33			
34	(F) Working Capital		
35	Per Schedule A17	\$ 199,906.42	\$ 295,035.58

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Interim Final
 Historic or Projected

Schedule: B-1 (Interim)
 Page 1 of 1
 Preparer: Kirsten Weeks

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 3,061,746	\$ 164,582 (A)	\$ 3,226,328	\$ 333,492 (A)	\$ 3,559,820	B-4, B-3
2							
3	Operation & Maintenance	2,195,615	(154,409) (B)	2,041,207	(B)	2,041,207	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	424,469	(99,837) (C)	324,632	(C)	324,632	B-13, B-3
6							
7	Amortization	-		0		-	B-3
8							
9	Taxes Other Than Income	396,002	3,571 (D)	399,573	15,007 (D)	414,580	B-15, B-3
10							
11	Provision for Income Taxes	(37,428)	198,597 (E)	161,169	119,846 (E)	281,015	C-1, B-3
12							
13	OPERATING EXPENSES	2,978,657	(52,078)	2,926,580	134,853	3,061,433	
14							
15	NET OPERATING INCOME	\$ 83,088	\$ 216,660	\$ 299,748	\$ 198,639	\$ 498,387	
16							
17							
18	RATE BASE	\$ 9,029,701	\$ (2,907,009)	\$ 6,122,692		\$ 6,122,692	
19							
20							
21	RATE OF RETURN	0.92 %		4.90 %		8.14%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Interim Final
 Historic or Projected

Schedule: B-2 (Interim)
 Page 1 of 1
 Preparer: Kirsten Weeks

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 3,439,261	\$ 123,626 (A)	\$ 3,562,887	\$ 401,564 (A)	\$ 3,964,451	B-4, B-3
2							
3	Operation & Maintenance	1,965,278	83,077 (B)	2,048,354	(B)	2,048,354	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	352,743	153,698 (C)	506,441	(C)	506,441	B-14, B-3
6		-					
7	Amortization	-		0		-	B-3
8		-					
9	Taxes Other Than Income	359,429	2,585 (D)	362,014	18,070 (D)	380,084	B-15, B-3
10		-					
11	Provision for Income Taxes	(28,582)	(9,966) (E)	(38,548)	144,308 (E)	105,760	C-1, B-3
12							
13	OPERATING EXPENSES	2,648,868	229,394	2,878,261	162,378	3,040,639	
14							
15	NET OPERATING INCOME	\$ 790,393	\$ (105,768)	\$ 684,625	\$ 239,186	\$ 922,748	
16							
17							
18	RATE BASE	\$ 9,257,020	\$ 2,078,948	\$ 11,335,969		\$ 11,335,969	
19							
20							
21	RATE OF RETURN	8.54 %		6.04 %		8.14%	

Schedule of Adjustments to Operating Income

Company: Saniando Utilities Corp.

Test Year Ended: December 31, 2008

Interim Final

Historic or Projected

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Florida Public Service Commission

Schedule: B-3 (Interim)

Page 1 of 3

Docket No.: 090402-WS

Preparer: Kirsten Weeks

Line No.	Description	Water	Wastewater
1 (A)	Adjustments to Revenues		
2	<u>(1) Annualized Revenue</u>		
3	Annualized water/sewer revenues per Schedule E-2	\$ 3,226,327	\$3,562,885.03
4	Test Year water/sewer revenues per Schedule E-2	3,061,745	3,439,259
5	Adjustment required	\$ 164,582	\$ 123,626
6			
7	<u>(2) Revenue Increase</u>		
8	Increase in revenue required by the Utility to realize a	333,492	401,564
9	8.14% % rate of return	\$ 333,492	\$ 401,564
10			
11	Total Adjustments to Revenues	\$ 498,074	\$ 525,190
12			
13 (B)	Adjustments to Operations & Maintenance Expenses		
14	<u>(1) General Expense Allocations from Utilities Inc.</u>		
15	Employee Pension & Benefits	362	281
16	Chemicals	(3)	(3)
17	Materials & Supplies	1,246	1,408
18	Contractual Services - Acct	584	454
19	Contractual Services - Legal	(1,849)	(1,436)
20	Contractual Services - Other	2,703	2,099
21	Equipment Rentals	(6)	(4)
22	Insurance Other	4,063	3,155
23	Misc Reg Matters Comm Exp	(2,330)	(1,809)
24	Agency Expense	12	14
25	Miscellaneous Expense	1,401	1,088
26	Total General Expense Allocations	\$ 6,183	\$ 5,247
27	<u>(2) Adjustments to correct allocation; annualize / increase salary and related expenses</u>		
28	601 / 701 Salary & Wages	\$ 56,886	\$ 44,177
29	603 / 703 Salary & Wages - Officers	(58,728)	(45,608)
30	604 / 704 Employee Pension & Benefits	(32,633)	(25,343)
31	650 / 750 Transportation Expense	(7,755)	(6,022)
32	Total O&M Adjustments related to Salary	\$ (42,230)	\$ (32,796)
33	<u>(3) Amortization Other Expense</u>		
34	(a) Remove amortization expense Tank Maint & Repair Sewer		(5,294)
35	(b) Reflect amortization for gain on sale of land	(3,681)	
36	Total adjustment to Amortization Other Expense	\$ (3,681)	\$ (5,294)
37			
38	<u>(4) Chemical Expense</u>		
39	(a) Reclassify expense booked to chemical expense -Chlorine	(1,067)	
40	(b) Reclassify expense booked to chemical expense -Other Treatment		(1,117)
41	(c) Allocate Chemical Expense between systems	(114,214)	114,214
42	Total Adjustment to Chemical Expense	\$ (115,281)	\$ 113,097
43			
44	<u>(5) Reclass Material & Supplies expense coded incorrectly to chemical exp</u>		\$ 714
45			
46	<u>(6) Reclass Miscellaneous expense coded incorrectly to chemical exp</u>	\$ 600	\$ 2,109
47			
48	Total Adjustment required to O & M Expenses	\$ (154,409)	\$ 83,077
49 (C)	Adjustments to Depreciation Expense		
50	<u>(1) Common Plant Allocations between Systems</u>		
51	304.5 / 354.7 Structures & Improvements	(5,724)	5,724
52	340.5 / 390.7 Office Furniture & Equipment	(83,307)	83,307
53	341.5 / 341.7 Transportation Equipment	(27,915)	27,915
54	343.5 / 393.7 Tools, Shop & Garage Equipment	(6,842)	6,842
55	344.5 / 394.7 Laboratory Equipment	(31)	31
56	346.5 / 396.7 Communication Equipment	5,350	(5,350)
57	347.5 / 397.7 Miscellaneous Equipment	(4)	4
58	Total Common Plant Depreciation Exp Allocations	\$ (118,473)	\$ 118,473
59			

Schedule of Adjustments to Operating Income

Company: Sanlando Utilities Corp.

Test Year Ended: December 31, 2008

Interim [X] Final []

Historic [X] or Projected []

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Florida Public Service Commission

Schedule: B-3 (Interim)

Page 2 of 3

Docket No.: 090402-W5

Preparer: Kirsten Weeks

Line No.	Description	Water	Wastewater
1 (C)	Adjustments to Depreciation Expense (contd.)		
2	<u>(2) Restating Depreciation Expense per Commission Ordered Adjustment</u>		
3	302.1 / 352.1 Franchises	3,660	(2,118)
4	304.2 Structures & Improvements Source of Supply	6	
5	304.3 Structures & Improvements Water Treatment	4,368	
6	304.5 / 354.7 Office Structures & Improvements	2	2
7	307.2 Wells & Springs	355	
8	308.2 Infiltration Gallery	(234)	
9	310.2 Power Generation Equipment	19	
10	311.4 Electric Pump Equipment T & D	1	
11	311.3 Electric Pump Equip Water Treatment	6,125	
12	320.3 Water Treatment Equipment	(149)	
13	330.4 Distribution Reservoirs & Standpipes	(1,054)	
14	331.4 Transmission & Distribution Mains	(5,878)	
15	333.4 Service Lines	18	
16	334.4 Meters / Meter Installations	(6,011)	
17	335.4 Hydrants	21	
18	336.4 Backflow Prevention Devices	9	
19	339.3 Other Miscellaneous Equipment Water Treatment	54	
20	339.4 Other Miscellaneous Equipment Transmission & Distribution	125	
21	340.5 / 390.7 Office Furniture & Equipment	(2,351)	(1,826)
22	343.5 / 393.7 Tools, Shop & Garage Equipment	(3,416)	(2,652)
23	344.5 / 394.7 Laboratory Equipment	930	722
24	345.5 / 395.7 Power Operated Equipment	5	3
25	346.5 / 396.7 Communication Equipment	(2,380)	(1,848)
26	347.5 Miscellaneous Equipment - Water	992	
27	348.5 / 398.7 Other Plant	1,263	978
28	354.3 Structures & Improvements - Pump Lift Station		19,958
29	354.4 Structures & Improvements Wastewater Treatment		(3,804)
30	355.2 Power Generation Equipment Collection		29
31	360.2 Force Mains		(6,196)
32	361.2 Sewer Gravity Mains / Manholes		5,562
33	363.2 Services to Customers		4,928
34	364.2 Flow Measuring Devices		76
35	371.3 Pumping Equipment		458
36	371.5 Pumping Equipment Reclaimed Water Treatment		42
37	375.6 Reuse Transmission & Distribution		(7,749)
38	380.4 Treatment & Disposal Equip Wastewater Treatment		35,471
39	389.2 Other Plant Collection		64
40	389.3 Other Plant Pump		679
41	389.4 Other Plant Wastewater Treatment		17,730
42	389.5 Other Plant Reclaimed Water Treatment		136
43	397.7 Miscellaneous Equipment Wastewater		32
44	Total Adjustment to Depr Exp per COA	\$ (3,520)	\$ 60,677
45	<u>(3) General Expense Depreciation Allocations from Utilities Inc.</u>		
46	304.5 / 354.7 Structures & Improvements	(1,662)	(1,291)
47	340.5 / 390.7 Office Furniture & Equipment	441	342
48	343.5 / 393.7 Tools, Shop & Garage Equipment	73	56
49	344.5 / 394.7 Laboratory Equipment	403	313
50	346.5 / 396.7 Communication Equipment	159	123
51	340.5 / 390.7 Computers	(22,068)	(17,138)
52	Total General Depreciation Exp Allocations	\$ (22,654)	\$ (17,595)
53			
54	<u>(4) Reclassify Depr Expense related to Plant reclassification</u>		
55	304.3 Structures & Improvements Water Treatment	14,754	
56	304.5 Structures & Improvements General	(14,754)	
57	354.4 Structures & Improvements Treatment & Disposal Plant		150,401
58	354.7 Structures & Improvements General Plt		(150,401)
59	Total Adjustment Depr Expense- Reclassified Plant	\$ -	\$ -
60			
61	<u>(5) Adjust depreciation expense for Vehicle usage by Sanlando</u>	\$ 4,030	\$ 3,130

Schedule of Adjustments to Operating Income

Company: Sanlando Utilities Corp.
 Test Year Ended: December 31, 2008
 Interim [X] Final []
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3 (Interim)
 Page 3 of 3
 Docket No.: 090402-WS
 Preparer: Kirsten Weeks

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	<u>(6) Restating CIAC Amortization Expense Per Commission Ordered Adjustments:</u>		
2	Structures & Improvement Source of Supply	31	
3	Structures & Improvement Water Treatment	158	
4	Wells & Springs	394	
5	Electric Pump Equipment Water Treatment	1,069	
6	Water Treatment Equipment	(3,357)	
7	Distribution Reservoirs & Standpipes	15,809	
8	Transmission & Distribution Mains	24,972	
9	Service Lines	507	
10	Meters	992	
11	Meter Installations	35	
12	Hydrants	242	
13	Reservation Capacity Fee	(5)	29
14	Plant Modification Fee	(22)	622
15	Water Plant Meter Fee	(42)	
16	Structures & Improvements Pump Lift Station		(10,285)
17	Structures & Improvements Wastewater Treatment		(19,968)
18	Force Mains		3,875
19	Gravity Mains / Manholes		349
20	Services to Customers		(2,993)
21	Treatment & Disposal Wastewater Treatment		16,841
22	Outfall Lines		354
23	Tap	(3)	189
24	Total Adjustment to CIAC Amortization Expense	\$ 40,780	\$ (10,987)
25			
26	Total Adjustment to Depreciation Exp, Net of Amortization	\$ (99,837)	\$ 153,698
27			
28	(D) Taxes Other Than Income		
29	<u>(1) General Expense Allocations from Utilities Inc.</u>		
30	Property & Other General Taxes	32	25
31	Property Taxes	\$ 3,670	\$ 2,850
32	Adjustment to Property Taxes	\$ 3,702	\$ 2,875
33			
34	<u>(2) Adjust Payroll Taxes for salary allocations/ annualization / increase</u>	\$ (7,537)	\$ (5,853)
35			
36	<u>(3) Regulatory Assessment Fees</u>		
37	(a) To adjust test year RAF's for annualized revenues	\$ 164,582	\$ 123,626
38	RAF rate	0.045	0.045
39	RAF Adjustment Required for Annualized Revenues	\$ 7,406	\$ 5,563
40			
41	Total Adjustments to Test Year TOTI	\$ 3,571	\$ 2,585
42			
43	(4) To adjust RAF's for requested revenues		
44	Total Revenue Increase Requested	\$ 333,492	\$ 401,564
45	RAF rate	0.045	0.045
46	RAF Adjustment Required for Requested Revenues	\$ 15,007	\$ 18,070
47			
48	Total Increase in Taxes Other Than Income	\$ 18,578	\$ 20,655
49			
50	(E) Provision for Income Taxes		
51	<u>(1) Adjustment to reflect income taxes for O & M adjustments per C-2</u>	\$ 198,597	\$ (9,966)
52	<u>(2) Adjustment to Deferred Income Taxes per C-5</u>	-	-
53	Adjustment to Current Income Taxes	\$ 198,597	\$ (9,966)
54			
55			
56	<u>(3) Adj. to Income taxes for increase per C-2</u>	\$ 119,846	\$ 144,308
57			
58	Total Adjustments to Provision for Income Taxes	\$ 318,443	\$ 134,342
59			
60			

Taxes Other Than Income (Interim Rates)

Florida Public Service Commission
 Schedule: B-15 (Interim)
 Page 1 of 1
 Preparer: Kirsten Weeks

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Historic [X] Projected []
 Interim [X] Final []

Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year	146,881	69,848	175,474	97	392,300
3	General Expense Allocations			3,670	32	3,702
4	Test Year Per Books	\$ 146,881	\$ 69,848	\$ 179,144	\$ 129	\$ 396,002
5						
6	Adjustments to Test Year (Explain):					
7	Increase in ad valorem tax per B-3			3,702		3,702
8	Payroll Tax for allocations/annualization/increase		(7,537)			(7,537)
9	Increase in RAFs associated with annualized water revenues per B-3	7,406		-	-	7,406
10	Total Test Year Adjustments	7,406	(7,537)	3,702	-	3,571
11						
12	Adjusted Test Year	154,287	62,311	182,846	129	399,573
13	Increase in ad valorem tax per B-3					
14	RAFs Assoc. with Revenue Increase	\$ 15,007				\$ 15,007
15	Total Adjustments for requested increases	15,007	-	-	-	15,007
16						
17	Total Balance	\$ 169,294	\$ 62,311	\$ 182,846	\$ 129	\$ 414,580
18						
19	WASTEWATER					
20	Test Year	165,934	54,243	136,269	109	356,555
21	General Expense Allocations			2,850	25	2,875
22	Test Year Per Books	\$ 165,934	\$ 54,243	\$ 139,119	\$ 134	\$ 359,430
23						
24	Adjustments to Test Year (Explain):					
25	Increase in ad valorem tax per B-3			2,875		2,875
26	Payroll Tax for allocations/annualization/increase		(5,853)			(5,853)
27	Increase in RAFs associated with annualized water	\$ 5,563				\$ 5,563
28	Total Test Year Adjustments	5,563	(5,853)	2,875	-	2,585
29						
30	Adjusted Test Year	171,497	48,390	141,994	134	362,015
31	Increase in ad valorem tax per B-3					
32	RAFs Assoc. with Revenue Increase	18,070				18,070
33	Total Adjustments for requested increases	18,070	-	-	-	18,070
	Total Balance	\$ 189,567	\$ 48,390	\$ 141,994	\$ 134	\$ 380,085

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: C-1 (Interim)
 Page 1 of 1
 Preparer: Kirsten Weeks

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2(f)	\$ (102,755)	\$ 452,785	\$ 350,030	\$ 260,181	\$ 89,849
2							
3	Deferred Income Tax Expense	C-5(f)	36,745	-	36,745	20,834	15,911
4							
5	ITC Realized This Year	C-8					
6							
7	ITC Amortization	C-8		-			
8	[3% ITC and IRC 46(f)(2)]						
9							
10							
11	Total Income Tax Expense		\$ (66,010)	\$ 452,785	\$ 386,775	\$ 281,015	\$ 105,760
12							

Supporting Schedules: C-2, C-5, C-8, C-9
 Recap Schedules: B-1

State and Federal Income Tax Calculation - Current Water
 Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Interim [X] Final []
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: C-2 (Interim)
 Page 1 of 2
 Preparer: Kirsten Weeks

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Utility Adjustments(1)	Utility Adjusted	Adjust for Increase	Water
1	\$ 83,088	\$ 216,660	\$ 299,748	\$ 198,639	\$ 498,387
2	(37,428)	198,597	161,169	119,846	281,015
3					
4	45,660	415,257	460,917	318,485	779,402
5	338,240	(112,505)	225,735		225,735
6					
7	(292,580)	527,762	235,182	318,485	553,667
8					
9	Schedule M Adjustments:				
10	8,867		8,867		8,867
11	55,363		55,363		55,363
12	73,522		73,522		73,522
13					
14	137,752	-	137,752	-	137,752
15					
16	(154,828)	527,762	372,934	318,485	691,419
17					
18					
19	(154,828)	527,762	372,934	318,485	691,419
20	(8,516)	29,027	20,511	17,517	38,028
21					
22					
23					
24	(8,516)	29,027	20,511	17,517	38,028
25					
26	(146,312)	498,735	352,423	300,968	653,391
27	0.34	0.34	0.34	0.34	0.34
28	(49,746)	169,570	119,824	102,329	222,153
29					
30					
31					
32	(49,746)	169,570	119,824	102,329	222,153
33					
34	Summary:				
35	(8,516)	29,027	20,511	17,517	38,028
36	(49,746)	169,570	119,824	102,329	222,153
37					
38	\$ (58,262)	\$ 198,597	\$ 140,335	\$ 119,846	\$ 260,181
39					

40 ¹ Adjustment needed due to the fact that the Company's tax schedules were done prior to the Company's books being closed.

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8
 Recap Schedules: C-1

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Utility Adjustments(1)	Utility Adjusted	Adjust for Increase	Sewer
1	\$ 790,393	\$ (105,768)	\$ 684,625	\$ 239,186	\$ 923,811
2	(28,582)	(9,966)	(38,548)	144,308	105,760
3					
4	761,811	(115,734)	646,077	383,494	1,029,571
5	517,545	(89,249)	428,296		428,296
6					
7	244,266	(26,485)	217,781	383,494	601,275
8					
9	Schedule M Adjustments:				
10	6,772		6,772		6,772
11	42,287		42,287		42,287
12	(411,563)		(411,563)		(411,563)
13					
14	(362,504)	-	(362,504)	-	(362,504)
15					
16	(118,238)	(26,485)	(144,723)	383,494	238,771
17					
18					
19	(118,238)	(26,485)	(144,723)	383,494	238,771
20	(6,503)	(1,457)	(7,960)	21,091	13,132
21					
22					
23					
24	(6,503)	(1,457)	(7,960)	21,091	13,132
25					
26	(111,735)	(25,028)	(136,763)	362,403	225,640
27	0.34	0.34	0.34	0.34	0.34
28	(37,990)	(8,509)	(46,499)	123,217	76,718
29					
30					
31					
32	(37,990)	(8,509)	(46,499)	123,217	76,718
33					
34	Summary:				
35	(6,503)	(1,457)	(7,960)	21,091	13,131
36	(37,990)	(8,509)	(46,499)	123,217	76,718
37					
38	\$ (44,493)	\$ (9,966)	\$ (54,459)	\$ 144,308	\$ 89,849
39					

40 ¹ Adjustment needed due to the fact that the Company's tax schedules were done prior to the Company's books being closed.

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8
 Recap Schedules: C-1

Deferred Income Tax Expense - Water

Florida Public Service Commission
 Schedule: C-5 (Interim)
 Page 1 of 2
 Preparer: Kirsten Weeks

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Schedule Year Ended: December 31, 2008
 Historic Projected
 Interim Final

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water
1	Timing Differences:				
2	Tax Depreciation and Amortization	\$ 455,388	\$ -	\$ 455,388	\$ 455,388
3	Book Depreciation and Amortization	424,469		424,469	424,469
4					
5	Difference	30,920	-	30,920	30,920
6					
7	Other Timing Differences (Itemize):				
8	Tap Fees	(34,328)		(34,328)	(34,328)
9	Deferred Maintenance	(19,969)		(19,969)	(19,969)
10	Deferred Rate Case Exp	(33,554)		(33,554)	(33,554)
11	Organization Exp - Amort	-		-	-
12	Other ¹	112,294		112,294	112,294
13					
14					
15	Total Timing Differences (To C-2)	55,363	-	55,363	55,363
16					
17	State Tax Rate	0.055	0.055	0.055	0.055
18	State Deferred Taxes (Line 15 x Line 17)	3,046	-	3,046	3,046
19	(Limited by NOL)				
20	Total State Tax Deferred	3,046	-	3,046	3,046
21					
22	Timing Differences For Federal Deferred Taxes				
23	(Line 15 - 20)	52,317	-	52,317	52,318
24	Federal Tax Rate	0.34	0.34	0.34	0.34
25					
26	Federal Deferred Taxes (Line 23 x Line 24)	17,788	-	17,788	17,788
27	Add: State Deferred Taxes (Line 18)	3,046	-	3,046	3,046
28					
29	Total Deferred Tax Expense (To C-1)	\$ 20,834	\$ -	\$ 20,834	\$ 20,834
30					
31					

¹ Adjustment needed due to the fact that the Company's tax schedule were done prior to the Company's books being closed.

Supporting Schedules: None
 Recap Schedules: C-2

Deferred Income Tax Expense - Sewer

Florida Public Service Commission

Schedule: C-5 (Interim)

Company: Sanlando Utilities Corp.

Page 2 of 2

Docket No.: 090402-WS

Preparer: Kirsten Weeks

Schedule Year Ended: December 31, 2008

Historic Projected

Interim Final

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Wastewater
1	Timing Differences:				
2	Tax Depreciation and Amortization	\$ 225,343	\$ -	\$ 225,343	\$ 225,343
3	Book Depreciation and Amortization	352,743		352,743	352,743
4					
5	Difference	(127,400)	-	(127,400)	(127,400)
6					
7	Other Timing Differences (Itemize):				
8	Tap Fees	(8,244)		(8,244)	(8,244)
9	Deferred Maintenance	(38,067)		(38,067)	(38,067)
10	Deferred Rate Case Exp	(26,057)		(26,057)	(26,057)
11	Organization Exp - Amort	859		859	859
12	Other ¹	241,196		241,196	241,196
13					
14					
15	Total Timing Differences (To C-2)	42,287	-	42,287	42,287
16					
17	State Tax Rate	0.055	0.055	0.055	0.055
18	State Deferred Taxes (Line 15 x Line 17)	2,327	-	2,327	2,327
19	(Limited by NOL)				
20	Total State Tax Deferred	2,327	-	2,327	2,327
21					
22	Timing Differences For Federal Deferred Taxes (Line 15 - 20)	39,960	-	39,960	39,960
23					
24	Federal Tax Rate	0.34	0.34	0.34	0.34
25					
26	Federal Deferred Taxes (Line 23 x Line 24)	13,584	-	13,584	13,584
27	Add: State Deferred Taxes (Line 18)	2,327	-	2,327	2,327
28					
29	Total Deferred Tax Expense (To C-1)	\$ 15,911	\$ -	\$ 15,911	\$ 15,911
30					

31 ¹ Adjustment needed due to the fact that the Company's tax schedule were done prior to the Company's books being closed

Supporting Schedules: None

Recap Schedules: C-2

Schedule of Requested Cost of Capital
 13 Month Average Balance

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Interim Final
 Historical Projected

Schedule D-1 (Interim)
 Page 1 of 1

Preparer: Dan Ciecierski

Explanation: Provide a schedule which calculates the requested cost of capital on a simple average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1)	(2)	(3)	(4)	(5)
			Reconciled to Requested Rate Base AYE	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt		8,082,552	46.30%	6.65%	3.08%
2	Short Term Debt		1,783,665	10.22%	4.30%	0.44%
3	Preferred Stock		-	0.00%	0.00%	0.00%
4	Common Equity		7,121,072	40.79%	11.24%	4.59%
5	Customer Deposits		86,777	0.50%	6.00%	0.03%
6	Tax Credits - Zero Cost		-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost		-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax		384,596	2.20%	0.00%	0.00%
9	Other (Explain)		-	0.00%	0.00%	0.00%
10						
11	Total		<u>17,458,662</u>	<u>100.00%</u>		<u>8.14%</u>
12						
13						
14						
15						
16						

Supporting Schedules: D-2
 Recap Schedules: A-1, A-2

Reconciliation of Capital Structure to Requested Rate Base
13 Month Average Balance

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 090402-WS
Test Year Ended: December 31, 2008
Interim Final
Historical Projected

Schedule D-2 (Interim)
Page 1 of 1

Preparer: Dan Ciecierski

Explanation: Provide a reconciliation of the simple average structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Prior Year Balance	(3) Test Year Balance	(4) Simple Average	(5) Reconciliation Adjustments		(6) Pro Rata Percentage	(7) Reconciled to Requested Rate Base AYE
					Pro Rata	Pro Rata		
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(171,917,448)	47.58%	8,082,552	
2	Short Term Debt	15,500,000	49,775,000	39,713,462	(37,929,797)	10.50%	1,783,665	
3	Preferred Stock	-	-	-	-	0.00%	-	
4	Common Equity	158,372,419	157,737,014	158,595,058	(151,473,986)	41.92%	7,121,072	
5	Customer Deposits	105,516	99,803	86,777	-	n/a	86,777	
6	Tax Credits - Zero Cost (see note 2)	-	-	-	-	n/a	-	
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	-	
8	Accumulated Deferred Income Taxes (see note 2)	381,540	421,326	384,596	-	n/a	384,596	
9	Other (Explain)	-	-	-	-	0.00%	-	
10								
11	Total	<u>354,359,475</u>	<u>388,033,143</u>	<u>378,779,893</u>	<u>(361,321,231)</u>	<u>100.00%</u>	<u>17,458,661</u>	
12								
13								
14	Notes:							
15								

Recap Schedules: D-1

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Utility [] or Parent [X]
 Historic [X] or Projected []

Schedule D-4(Interim)
 Page 1 of 1

Preparer: Dan Ciecierski

Explanation: Provide the following information on a Simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	Chase	\$1,706,286	Revolving Line of Credit	\$39,713,462	4.30%
2					
3	Total	\$1,706,286		\$39,713,462	4.30%

Recap Schedules: A-19,D-2

Rate Schedule - Water

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule: E-1 (Interim)

Docket No.: 090402-WS

Page 1 of 2

Test Year Ended: December 31, 2008

Preparer: Erin Povich

Water [X] or Sewer []

Interim [X] Final []

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	Bill Code	(1) Class/Meter Size	(2)	(3)	(4)	(5)
			Test Year Rates Effective 6.7.07	Test Year Rates Effective 6.2.08	Present Rates Effective 4.1.09	Proposed Rates BFC
1		<u>Residential</u>				
2	68001	5/8" x 3/4"	\$4.25	\$4.30	\$4.36	\$4.81
3	68002	3/4"	\$6.38	\$6.45	\$6.55	\$7.23
4	68003	1"	\$10.63	\$10.74	\$10.90	\$12.02
5	68004	1-1/2"	\$21.25	\$21.48	\$21.80	\$24.05
6		Gallonage Charge per 1,000 Gallons				
7		0 - 10,000 gallons	\$0.54	\$0.55	\$0.56	\$0.62
8		Over 10,000 gallons	\$1.07	\$1.08	\$1.10	\$1.21
9						
10		<u>Multi-Residential</u>				
11	68040	5/8"	\$4.25	\$4.30	\$4.36	\$4.81
12	68041	3/4"	\$6.38	\$6.45	\$6.55	\$7.23
13	68042	1"	\$10.63	\$10.74	\$10.90	\$12.02
14	68043	1-1/2"	\$21.25	\$21.48	\$21.80	\$24.05
15	68044	2"	\$34.00	\$34.36	\$34.87	\$38.47
16	68045	3"	\$68.00	\$68.73	\$69.75	\$76.94
17	68046	4"	\$106.25	\$107.39	\$108.99	\$120.23
18	68047	6"	\$212.50	\$214.77	\$217.97	\$240.45
19	68048	8"	\$340.00	\$343.64	\$348.76	\$384.73
20		Gallonage Charge per 1,000 Gallons	\$0.84	\$0.85	\$0.86	\$0.95
21						
22		<u>General Service</u>				
23	68006	5/8"	\$4.25	\$4.30	\$4.36	\$4.81
24	68007	1"	\$10.63	\$10.74	\$10.90	\$12.02
25	68008	1-1/2"	\$21.25	\$21.48	\$21.80	\$24.05
26	68009	2"	\$34.00	\$34.36	\$34.87	\$38.47
27	68005	3"	\$68.00	\$68.73	\$69.75	\$76.94
28	68016	4"	\$106.25	\$107.39	\$108.99	\$120.23
29	68017	6"	\$212.50	\$214.77	\$217.97	\$240.45
30	68018	8"	\$340.00	\$343.64	\$348.76	\$384.73
31		Gallonage Charge per 1,000 Gallons	\$0.84	\$0.85	\$0.86	\$0.95
32						
33		<u>Private Fire Protection</u>				
34	68081	1-1/2" Private Fire Line	\$1.77	\$1.79	\$1.82	\$2.01
35	68082	2" Private Fire Line	\$2.83	\$2.86	\$2.90	\$3.20
36	68084	4" Private Fire Line	\$8.85	\$8.95	\$9.08	\$10.02
37	68086	6" Private Fire Line	\$17.71	\$17.90	\$18.17	\$20.04
38	68088	8" Private Fire Line	\$28.33	\$28.63	\$29.06	\$32.06

Company: Sanlando Utilities Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Water [] or Sewer [X]
 Interim [X] Final []

Schedule: E-1 (Interim)
 Page 2 of 2
 Preparer: Erin Povich

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	Bill Code	(1) Class/Meter Size	(3) Test Year Rates Effective 6.7.07	(4) Test Year Rates Effective 6.2.08	(5) Present Rates Effective 4.1.09	(3) Proposed Rates BFC
1		<u>Residential</u>				
2	68021	5/8" x 3/4"	\$11.91	\$12.10	\$12.18	\$13.44
3	68022	3/4"	\$11.91	\$12.10	\$12.18	\$13.44
4	68023	1"	\$11.91	\$12.10	\$12.18	\$13.44
5	68024	1-1/2"	\$11.91	\$12.10	\$12.18	\$13.44
6	68025	2"	\$11.91	\$12.10	\$12.18	\$13.44
7	68077	Residential Wholesale (per Unit)	\$25.19	\$25.59	\$25.76	\$28.42
8		Gallage Charge per 1,000 Gallons				
9		10,000 (Max) gallons	\$1.58	\$1.60	\$1.61	\$1.78
10						
11		<u>Multi-Residential</u>				
12	68050	5/8"	\$11.10	\$12.10	\$12.18	\$13.44
13	68051	3/4"	\$17.87	\$18.15	\$18.27	\$20.16
14	68052	1"	\$29.76	\$30.23	\$30.43	\$33.58
15	68053	1-1/2"	\$29.51	\$60.45	\$60.84	\$67.13
16	68054	2"	\$95.21	\$96.71	\$97.34	\$107.41
17	68055	3"	\$190.40	\$193.41	\$194.67	\$214.80
18	68056	4"	\$297.51	\$302.21	\$304.17	\$335.63
19	68057	6"	\$595.05	\$604.45	\$608.38	\$671.30
20	68058	8"	\$952.06	\$967.10	\$973.39	\$1,074.06
21	68078	Multi-Residential Wholesale (per Unit)	\$25.19	\$25.59	\$25.76	\$28.42
22						
23		Gallage Charge per 1,000 Gallons	\$1.91	\$1.94	\$1.95	\$2.15
24						
25		<u>General Service</u>				
26	68026	5/8"	\$11.91	\$12.10	\$12.18	\$13.44
27	68027	3/4"	\$17.87	\$18.15	\$18.27	\$20.16
28	68028	1"	\$29.76	\$30.23	\$30.43	\$33.58
29	68029	1-1/2"	\$59.51	\$60.45	\$60.48	\$66.74
30	68030	2"	\$95.21	\$96.71	\$97.34	\$107.41
31	68031	3"	\$190.40	\$193.41	\$194.67	\$214.80
32	68032	4"	\$297.51	\$302.21	\$304.17	\$335.63
33	68033	6"	\$595.05	\$604.45	\$608.38	\$671.30
34	68034	8"	\$952.06	\$967.10	\$973.39	\$1,074.06
35	68079	General Service Wholesale (per Unit)	\$25.19	\$25.29	\$25.76	\$28.42
36						
37		Gallage Charge per 1,000 Gallons	\$1.91	\$1.94	\$1.95	\$2.15
38						
39		<u>Resuse</u>				
40	68076	Residential Reuse			\$3.74	\$4.13
41		Gallage Charge per 1,000 Gallons	\$0.39	\$0.39	\$0.40	\$0.44

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Sawadeo Utility Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Interim Final
 Water Sewer

Florida Public Service Commission
 Schedule E-2 (Interim)
 Page 1 of 4
 Preparer: Erin Povich

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)		(16)		(17)		(18)	
			Line No.	Bill Code	Class/Meter Size	Bills Jan - May 2008	Gallons (000's) Jan - May 2008	Rate Effective Jan - May 2008	Test Year Revenue Jan - May 2008	Total Bills Jun - Dec 2008	Gallons (000's) Jun - Dec 2008	Rate Effective Jun - Dec 2008	Test Year Revenue Jun - Dec 2008	Total Bills Jan - Dec 2008	Gallons (000's) Jan - Dec 2008	Test Year Revenue Jan - Dec 2008	Present Rates Effective 4.1.08	Annualized Revenues	Proposed Rates	Revenue at Proposed Rates												
1	Residential - Base Charge																															
2	68001	5/8" Residential		30,437	\$4.25	\$129,357.25	42,819	\$4.30	\$184,121.70	73,256	\$313,479.95	\$4.36	\$339,396.16	\$4.81	\$352,361.36																	
3	68003	1" Residential		16,277	\$10.63	\$173,024.51	29,888	\$10.74	\$429,581.63	40,165	\$429,798.50	\$12.02	\$483,781.30																			
4	68004	1.5" Residential		75	\$21.25	\$1,593.75	120	\$21.48	\$2,577.60	395	\$4,171.35	\$24.05	\$4,689.75																			
5	Total Residential Service Base Facility Charges			46,789		\$805,975.51	66,827		\$448,256.92	113,616	\$747,231.93		\$761,445.66		\$839,834.41																	
6	Consumption Charge (per 1,000 Gallons)																															
8	68001	5/8" Residential (0-10k gallons)		225,880	\$0.54	\$121,975.20	289,759	\$0.55	\$164,867.45	525,639	\$286,842.65	\$0.56	\$294,357.84	\$0.62	\$325,896.18																	
9	68001	5/8" Residential (over 10k gallons)		224,656	\$1.07	\$240,381.92	340,240	\$1.08	\$607,841.32	364,896	\$621,885.60	\$1.21	\$683,524.16																			
10	68003	1" Residential (0-10k gallons)		134,790	\$0.54	\$72,786.60	192,532	\$0.55	\$105,892.60	327,322	\$178,679.20	\$0.56	\$183,300.32	\$0.62	\$202,939.64																	
11	68003	1" Residential (over 10k gallons)		261,340	\$1.07	\$279,633.80	427,153	\$1.08	\$461,327.40	688,495	\$740,961.20	\$1.21	\$833,078.95																			
12	68004	1.5" Residential (0-10k gallons)		685	\$0.54	\$369.90	1,044	\$0.55	\$574.20	1,729	\$944.30	\$0.56	\$968.24	\$0.62	\$1,071.98																	
13	68004	1.5" Residential (over 10k gallons)		2,217	\$1.07	\$2,371.19	4,312	\$1.08	\$4,640.96	6,329	\$6,813.35	\$1.21	\$6,951.90																			
14	Total Residential Service Consumption			849,568		\$717,519.61	1,264,842		\$1,104,561.81	2,114,410	\$1,822,083.42		\$1,864,318.40		\$2,059,472.81																	
15	Total Residential Service			46,789	849,568		\$1,021,495.12	66,827	1,264,842		\$1,547,818.23	113,616	2,114,410	\$2,569,313.35		\$2,625,764.06		\$2,899,307.22														
16	Average Residential Bill					\$21.83			\$23.16		\$22.61		\$23.11		\$25.47																	
17	Multi-Residential - Base Charge																															
20	68040	5/8" Multi Residential		95	\$4.25	\$403.75	149	\$4.30	\$640.70	244	\$1,044.45	\$4.36	\$1,068.84	\$4.81	\$1,178.64																	
21	68042	1" Multi Residential		45	\$10.63	\$478.35	56	\$10.74	\$607.44	101	\$1,079.79	\$12.02	\$1,214.02																			
22	68043	1.5" Multi Residential		340	\$21.25	\$7,225.00	474	\$21.48	\$10,181.52	814	\$17,406.52	\$24.05	\$19,576.70																			
23	68044	2" Multi Residential		595	\$34.00	\$20,330.00	457	\$34.36	\$15,702.52	792	\$27,092.52	\$38.47	\$30,468.24																			
24	68045	3" Multi Residential		75	\$68.00	\$5,100.00	127	\$68.73	\$8,728.71	202	\$13,828.71	\$76.84	\$15,541.88																			
25	68046	4" Multi Residential		10	\$106.25	\$1,062.50	28	\$107.39	\$3,006.92	38	\$4,069.42	\$120.23	\$4,568.74																			
26	68047	6" Multi Residential		5	\$212.50	\$1,062.50	8	\$214.77	\$1,718.16	13	\$2,780.66	\$240.45	\$3,125.85																			
27	68048	8" Multi Residential		5	\$340.00	\$1,700.00	21	\$343.64	\$7,216.44	26	\$8,816.44	\$84.73	\$10,022.88																			
28	Total Multi-Residential Service Base Facility Charges			910		\$28,422.30	1,320		\$47,796.41	2,230	\$76,218.51		\$77,659.47		\$85,672.05																	
29	Consumption Charge (per 1,000 Gallons)																															
31	68040	5/8" Multi Residential		643	\$0.84	\$540.12	981	\$0.85	\$833.85	1,624	\$1,373.97	\$0.86	\$1,396.64	\$0.95	\$1,542.80																	
32	68042	1" Multi Residential		331	\$0.84	\$278.04	407	\$0.85	\$345.85	738	\$623.99	\$0.86	\$634.68	\$0.95	\$701.10																	
33	68043	1.5" Multi Residential		9,343	\$0.84	\$7,848.12	14,708	\$0.85	\$12,501.80	24,051	\$20,349.92	\$0.86	\$20,668.86	\$0.95	\$22,848.45																	
34	68044	2" Multi Residential		20,510	\$0.84	\$17,228.40	31,132	\$0.85	\$26,462.20	51,642	\$43,690.60	\$0.86	\$44,412.12	\$0.95	\$49,059.90																	
35	68045	3" Multi Residential		11,082	\$0.84	\$10,148.88	17,357	\$0.85	\$14,753.45	29,439	\$24,902.33	\$0.86	\$25,517.84	\$0.95	\$27,967.05																	
36	68046	4" Multi Residential		12,654	\$0.84	\$10,629.36	28,602	\$0.85	\$24,311.70	41,256	\$34,841.06	\$0.86	\$35,400.16	\$0.95	\$39,193.20																	
37	68047	6" Multi Residential		4,333	\$0.84	\$3,639.72	11,452	\$0.85	\$9,734.20	15,785	\$13,373.92	\$0.86	\$13,575.10	\$0.95	\$14,995.75																	
38	68048	8" Multi Residential		4,225	\$0.84	\$3,549.00	12,788	\$0.85	\$10,869.80	17,023	\$14,418.80	\$0.86	\$14,651.18	\$0.95	\$16,162.35																	
39	Total Multi-Residential Service Consumption			64,121		\$53,861.64	117,427		\$99,812.95	181,548	\$159,674.59		\$159,131.28		\$172,470.60																	
40	Total Multi-Residential Service			910	64,121		\$82,283.74	1,320	117,427		\$147,609.36	2,230	181,548	\$229,893.10		\$239,790.75		\$258,182.65														
41	Average Multi-Residential Service Bill					\$90.42			\$111.83		\$103.09		\$104.84		\$115.76																	

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Sanlando Utility Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Interim Final
 Water Sewer

Florida Public Service Commission
 Schedule E-2 (Interim)
 Page 2 of 4
 Preparer: Erin Povich

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Bill Code	Class/Meter Size	Bills Jan - May 2008	Gallons (000's) Jan - May 2008	Rates Effective Jan - May 2008	Test Year Revenue Jan - May 2008	Total Bills Jan - Dec 2008	Gallons (000's) Jan - Dec 2008	Rates Effective Jan - Dec 2008	Test Year Revenue Jan - Dec 2008	Total Bills Jan - Dec 2008	Gallons (000's) Jan - Dec 2008	Test Year Revenue Jan - Dec 2008	Present Rates Effective 4.1.09	Annualized Revenues	Proposed Rates	Revenue at Proposed Rates
1	General Service - Base Charge																
2	68006	5/8" General Service	783		\$4.25	\$3,327.75	1,073		\$4.30	\$4,613.90	1,856		\$7,941.65	\$4.36	\$8,092.16	\$4.81	\$8,927.36
3	68007	1" General Service	1,832		\$10.63	\$12,033.16	1,614		\$10.74	\$17,334.36	2,746		\$29,367.52	\$10.90	\$29,931.40	\$12.02	\$33,006.92
4	68008	1.5" General Service	325		\$21.25	\$6,906.25	461		\$21.48	\$9,902.28	786		\$16,808.53	\$21.80	\$17,134.80	\$24.05	\$18,903.30
5	68009	2" General Service	302		\$34.00	\$10,268.00	489		\$34.36	\$15,427.64	751		\$25,695.64	\$34.87	\$26,187.57	\$38.47	\$28,890.97
6	68005	3" General Service	27		\$68.00	\$1,836.00	56		\$68.73	\$3,848.88	83		\$5,684.88	\$69.75	\$5,789.25	\$76.94	\$6,386.02
7	68016	4" General Service	15		\$106.25	\$1,593.75	49		\$107.39	\$5,262.11	64		\$6,855.86	\$108.99	\$6,973.96	\$120.23	\$7,894.72
8	68017	6" General Service	10		\$212.50	\$2,125.00	16		\$214.77	\$3,436.32	26		\$5,561.32	\$217.97	\$5,667.22	\$240.45	\$6,251.70
9	Total General Service Base Facility Charges			2,594		\$38,069.91	3,718			\$59,825.49	6,312		\$97,915.40		\$99,777.56		\$110,060.99
10	Consumption Charge (per 1,000 Gallons)																
12	68006	5/8" General Service		8,717	\$0.84	\$7,322.28		13,499	\$0.85	\$11,474.15		22,216	\$18,796.43	\$0.86	\$19,105.76	\$0.95	\$21,105.20
13	68007	1" General Service		24,401	\$0.84	\$20,496.84		37,479	\$0.85	\$31,857.15		61,880	\$52,353.99	\$0.86	\$52,216.80	\$0.95	\$58,786.00
14	68008	1.5" General Service		17,561	\$0.84	\$14,751.24		33,256	\$0.85	\$28,267.60		50,817	\$43,318.84	\$0.86	\$43,702.62	\$0.95	\$48,276.15
15	68009	2" General Service		29,858	\$0.84	\$25,080.72		53,296	\$0.85	\$45,301.60		83,154	\$70,382.32	\$0.86	\$71,512.44	\$0.95	\$78,996.30
16	68005	3" General Service		4,426	\$0.84	\$3,717.84		8,153	\$0.85	\$6,930.05		12,579	\$10,547.89	\$0.86	\$10,817.94	\$0.95	\$11,950.05
17	68016	4" General Service		1,587	\$0.84	\$1,333.08		2,904	\$0.85	\$2,468.40		4,491	\$3,801.48	\$0.86	\$3,862.26	\$0.95	\$4,286.45
18	68017	6" General Service		12,901	\$0.84	\$10,856.84		21,433	\$0.85	\$18,218.05		34,834	\$29,054.89	\$0.86	\$29,527.24	\$0.95	\$32,617.30
19	Total General Service Consumption			99,451		\$83,538.84		170,020		\$144,517.00		289,471	\$228,055.84		\$231,745.06		\$255,997.45
20	Total General Service			2,594	99,451	\$121,628.75	3,718	170,020		\$204,342.49	6,312	289,471	\$325,973.24		\$331,522.62		\$366,098.44
21	Average General Service Bill					\$46.89				\$54.96			\$51.64		\$52.52		\$57.89
22	Private Fire Protection																
25	Private Fire Protection				Bill Factor ⁴			Bill Factor ⁴				Bill Factor ⁴					
26	68081	1-1/2" Private Fire Line	0	12	\$1.77	\$0.00	0	12	\$1.79	\$0.00	0	12	\$0.00	\$1.82	\$0.00	2.01	\$0.00
27	68082	2" Private Fire Line	0	12	\$2.83	\$0.00	13	12	\$2.86	\$446.16	13	12	\$446.16	\$2.90	\$452.40	3.2	\$499.20
28	68084	4" Private Fire Line	0	12	\$8.85	\$0.00	23	12	\$8.95	\$6,470.30	23	12	\$6,470.20	\$9.08	\$2,506.08	10.02	\$2,765.52
29	68086	6" Private Fire Line	0	12	\$17.71	\$0.00	29	12	\$17.90	\$6,229.20	29	12	\$6,229.20	\$18.17	\$6,323.16	20.04	\$6,973.92
30	68088	8" Private Fire Line	0	12	\$28.83	\$0.00	5	12	\$28.63	\$1,717.80	5	12	\$1,717.80	\$29.06	\$1,743.60	32.06	\$1,923.60
31	Total Private Fire Protection			0		\$0.00	70			\$10,863.36	70		\$10,863.36		\$11,025.24		\$12,162.24
32	Miscellaneous Revenues																
34	Miscellaneous Revenues					\$11,456.44				\$12,768.33			\$12,224.77		\$24,224.77		\$24,224.77
35	Total Other Revenues					\$11,456.44				\$12,768.33			\$12,224.77		\$24,224.77		\$24,224.77
36	Test Year Accruals					\$31,151.00				(\$83,755.00)			(\$83,604.00)		\$0.00		\$0.00
37	Adjusted Test Year / Annualized / Proposed Revenues																
38	Adjusted Test Year / Annualized / Proposed Revenues					\$1,268,015.05				\$1,839,646.77			\$3,107,661.82		\$3,216,327.44		\$3,553,898.32
39	Total Per Books					\$1,286,859.00				\$1,794,885.77			\$3,061,745.00		\$3,061,745.00		\$3,559,820.21
40	Difference					-\$1,156.05				-\$44,761.00			(\$45,916.82)		\$164,582.44		
41	Percentage					-0.09%				-2.49%			-1.50%				
42																	

⁴ Bill Factor - the Company bills annually for 12 months at a time for Private Fire Protection, this billing occurs in December of each year.

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Sanlando Utility Corp.
 Docket No.: 090402-WS
 Test Year Ended: December 31, 2008
 Interim [X] Final []
 Water [] Sewer [X]

Florida Public Service Commission
 Schedule E-2 (interim)
 Page 3 of 4
 Preparer: Erin Povich

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Bill Code	Class/Meter Size	Bill Jan - May 2008	Gallons (000's) Jan - May 2008	Rates Effective Jan - May 2008	Test Year Revenue Jan - May 2008	Total Bills Jan - Dec 2008	Gallons (000's) Jan - Dec 2008	Rates Effective Jan - Dec 2008	Test Year Revenue Jan - Dec 2008	Total Bills Jan - Dec 2008	Gallons (000's) Jan - Dec 2008	Test Year Revenue Jan - Dec 2008	Present Rates Effective 4.1.09	Annualized Revenues	Proposed Rates	Revenue at Proposed Rates
1		Residential - Base Charge															
2	68021	5/8" Residential	28,686		\$11.91	\$341,650.26	40,245		\$12.10	\$486,964.50	68,931	\$828,614.76	\$12.18	\$839,579.58	\$13.44	\$926,452.64	
3	68023	1" Residential	10,522		\$11.91	\$125,317.02	14,941		\$12.10	\$180,786.10	25,465	\$306,308.12	\$12.18	\$310,189.34	\$19.44	\$642,222.72	
4	68077	Residential Wholesale - Flat Meter (per unit)	5	(828 units)	\$25.19	\$204,256.37	7	(828 units)	\$25.59	\$148,276.65	12	(828 units)	\$252,533.02	\$25.76	\$255,277.17	\$28.42	\$282,299.27
5		Total Residential Service Base Facility Charges	39,213			\$571,223.65	55,193			\$816,027.25	94,406	\$1,387,250.90		\$1,405,256.09		\$1,550,954.63	
6		Consumption Charge (per 1,000 Gallons)															
7	68021	5/8" Residential (Max 10k gallons)		211,616	\$1.58	\$334,359.28		279,468	\$1.60	\$447,148.80		491,084	\$781,502.08	\$1.61	\$790,645.24	\$1.78	\$874,329.52
8	68021	5/8" Residential gallons consumed		419,444				592,020				1,011,464					
9	68023	1" Residential (Max 10k gallons)		87,101	\$1.58	\$137,619.58		120,907	\$1.60	\$192,491.20		207,408	\$330,130.78	\$1.61	\$333,326.88	\$1.78	\$369,186.24
10	68023	1" Residential gallons consumed		221,683				322,213				543,896					
11		Total Residential Service Billable Consumption		298,737		\$471,972.86		399,775		\$639,640.00		698,492	\$1,111,632.86		\$1,124,572.12		\$1,243,315.76
12																	
13		Total Residential Service	39,213	298,737		\$1,043,196.51	55,193	399,775		\$1,455,667.25	94,406	698,492	\$2,498,863.76		\$2,530,168.21		\$2,794,270.39
14		Average Residential BIR				\$26.60				\$26.37			\$26.47		\$26.80		\$29.60
15																	
16		Multi-Residential - Base Charge															
17	68050	5/8" Multi Residential	95		\$11.91	\$1,131.45	136		\$12.10	\$1,645.60	231		\$2,777.05	\$12.18	\$2,813.58	\$13.44	\$3,104.64
18	68052	1" Multi Residential	45		\$29.76	\$1,399.20	56		\$30.23	\$1,692.88	101		\$3,032.08	\$30.48	\$3,073.43	\$38.58	\$3,391.58
19	68053	1.5" Multi Residential	840		\$29.51	\$20,233.40	474		\$40.45	\$28,553.30	814		\$48,886.70	\$60.84	\$46,523.76	\$67.13	\$54,648.82
20	68054	2" Multi Residential	355		\$95.21	\$33,895.35	457		\$96.71	\$44,196.47	792		\$76,093.82	\$97.34	\$77,093.28	\$107.41	\$85,068.72
21	68055	3" Multi Residential	75		\$130.40	\$9,780.00	127		\$139.41	\$17,563.07	202		\$28,849.07	\$194.67	\$38,323.34	\$214.80	\$43,389.60
22	68056	4" Multi Residential	10		\$297.51	\$2,975.10	28		\$302.21	\$8,461.88	58		\$17,496.98	\$304.17	\$17,538.46	\$335.63	\$17,753.94
23	68057	6" Multi Residential	5		\$595.05	\$2,975.25	8		\$604.45	\$4,835.60	13		\$7,810.85	\$608.58	\$6,711.30	\$8,726.94	
24	68058	8" Multi Residential	5		\$852.06	\$4,760.30	21		\$967.10	\$20,399.10	26		\$25,069.40	\$973.39	\$23,308.14	\$1,074.06	\$27,925.56
25	68078	Multi Residential Wholesale - Flat Meter (per unit)	5	(450 units)	\$25.19	\$16,672.50	7	(450 units)	\$25.59	\$18,068.50	12	(450 units)	\$287,286.00	\$25.76	\$139,104.00	\$28.42	\$153,468.00
26		Total Multi-Residential Service Base Facility Charges	915			\$136,267.35	1,314			\$214,966.40	2,229		\$351,233.95		\$325,706.93		\$392,472.76
27		Consumption Charge (per 1,000 Gallons)															
28	68050	5/8" Multi Residential		648	\$1.91	\$1,228.13		899	\$1.94	\$1,744.06		1,542	\$2,972.19	\$1.95	\$3,006.90	\$2.15	\$3,313.50
29	68052	1" Multi Residential		391	\$1.91	\$742.81		407	\$1.94	\$789.58		738	\$1,421.79	\$1.95	\$1,439.10	\$2.15	\$1,586.70
30	68053	1.5" Multi Residential		9,343	\$1.91	\$17,845.13		14,708	\$1.94	\$28,533.52		24,051	\$46,378.65	\$1.95	\$46,899.45	\$2.15	\$51,709.65
31	68054	2" Multi Residential		20,510	\$1.91	\$39,174.10		31,182	\$1.94	\$60,996.08		51,642	\$99,470.18	\$1.95	\$100,701.90	\$2.15	\$111,030.90
32	68055	3" Multi Residential		12,082	\$1.91	\$23,076.62		17,357	\$1.94	\$33,672.58		29,439	\$56,748.20	\$1.95	\$57,406.05	\$2.15	\$63,293.85
33	68056	4" Multi Residential		12,654	\$1.91	\$24,169.14		28,802	\$1.94	\$55,487.88		41,256	\$79,657.02	\$1.95	\$80,449.20	\$2.15	\$88,700.40
34	68057	6" Multi Residential		4,333	\$1.91	\$8,276.08		11,452	\$1.94	\$22,216.68		15,785	\$30,492.91	\$1.95	\$30,897.75	\$2.15	\$33,937.75
35	68058	8" Multi Residential		4,225	\$1.91	\$8,069.75		12,788	\$1.94	\$24,808.72		17,013	\$32,878.47	\$1.95	\$33,175.35	\$2.15	\$36,577.95
36		Total Multi-Residential Service Consumption		64,121		\$122,471.11		117,345		\$227,649.30		181,466	\$350,120.41		\$353,858.70		\$390,511.90
37																	
38		Total Multi-Residential Service	915	64,121		\$258,738.66	1,314	117,345		\$442,615.70	2,229	181,466	\$701,354.36		\$709,565.63		\$782,624.66
39		Average Multi-Residential Service Bill				\$282.77				\$386.85			\$314.85		\$318.33		\$351.11

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Sanlando Utility Corp.
 Docket No.: 090402-W5
 Test Year Ended: December 31, 2008
 Interim Final
 Water Sewer

Florida Public Service Commission
 Schedule E-2 (Interim)
 Page 4 of 4
 Preparer: Erin Povich

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Bill Code	Class/Meter Size	Bills Jan - May 2008	Gallons (000's) Jan - May 2008	Rate Effective Jan - May 2008	Test Year Revenue Jan - May 2008	Total Bills Jun - Dec 2008	Gallons (000's) Jun - Sept 2008	Rate Effective Jun - Dec 2008	Test Year Revenue Jun - Dec 2008	Total Bills Jan - Dec 2008	Gallons (000's) Jan - Dec 2008	Test Year Revenue Jan - Dec 2008	Present Rates Effective 4.1.09	Annualized Revenues	Proposed Rates	Revenue at Proposed Rates
1	General Service - Base Charge																
2	68026	5/8" General Service	363		\$11.91	\$4,329.33	541		\$12.10	\$6,546.10	904		\$10,889.43	\$12.18	\$11,010.72	\$13.44	\$22,149.76
3	68028	1" General Service	281		\$29.76	\$8,362.56	389		\$30.23	\$11,759.47	670		\$20,122.03	\$30.45	\$20,388.10	\$33.58	\$22,498.60
4	68029	1.5" General Service	125		\$59.51	\$7,319.75	181		\$60.45	\$10,941.45	304		\$18,281.18	\$60.48	\$18,385.92	\$66.74	\$30,288.96
5	68030	2" General Service	140		\$95.21	\$13,329.40	227		\$96.71	\$21,953.17	367		\$35,282.57	\$97.34	\$35,723.78	\$107.41	\$39,419.47
6	68031	3" General Service	10		\$190.40	\$3,808.00	42		\$193.41	\$8,123.22	62		\$11,931.22	\$194.67	\$12,069.54	\$214.80	\$13,317.60
7	68032	4" General Service	20		\$297.51	\$5,950.20	54		\$302.21	\$16,319.54	74		\$22,269.54	\$304.17	\$22,508.58	\$335.63	\$24,836.62
8	68033	6" General Service	5		\$385.05	\$1,925.25	8		\$604.45	\$4,835.60	15		\$7,810.85	\$608.36	\$7,908.94	\$671.30	\$8,726.90
9	68079	General Service Wholesale - Flat Meter (per unit)	5	(101 units)	\$25.19	\$12,751.18	7	(101 units)	\$25.59	\$18,235.12	12	(101 units)	\$30,886.30	\$25.76	\$25,912.91	\$28.42	\$34,526.89
10	Total General Service Base Facility Charges			957			1,449				2,406						
11	Consumption Charge (per 1,000 Gallons)					\$58,819.65				\$58,819.65			\$157,493.12		\$159,290.89		\$175,764.80
12	68026	5/8" General Service	3,760		\$1.91	\$7,181.60	5,376		\$1.94	\$10,428.44	9,196		\$17,611.04	\$1.95	\$17,815.20	\$2.15	\$19,642.40
13	68028	1" General Service	3,567		\$1.91	\$6,812.97	5,932		\$1.94	\$11,508.08	9,499		\$18,321.05	\$1.95	\$18,523.05	\$2.15	\$20,422.85
14	68029	1.5" General Service	4,552		\$1.91	\$8,694.32	6,400		\$1.94	\$12,416.00	10,952		\$21,110.32	\$1.95	\$21,356.40	\$2.15	\$23,546.80
15	68030	2" General Service	6,500		\$1.91	\$12,415.00	10,504		\$1.94	\$20,377.76	17,004		\$32,792.76	\$1.95	\$33,157.80	\$2.15	\$36,538.60
16	68031	3" General Service	4,176		\$1.91	\$7,976.16	7,837		\$1.94	\$15,208.78	12,019		\$23,179.94	\$1.95	\$23,425.35	\$2.15	\$25,827.95
17	68032	4" General Service	1,858		\$1.91	\$3,548.78	3,310		\$1.94	\$6,421.40	5,156		\$9,970.18	\$1.95	\$10,077.60	\$2.15	\$11,111.20
18	68033	6" General Service	12,631		\$1.91	\$24,087.01	20,823		\$1.94	\$40,396.62	33,434		\$64,483.63	\$1.95	\$65,196.90	\$2.15	\$71,889.10
19	Total General Service Consumption			37,024		\$70,715.84	60,182		\$116,753.08	97,206		\$187,488.92		\$189,351.70		\$208,992.90	
20	Total General Service			957	37,024	\$129,535.49	1,449	60,182	\$215,866.55	2,406	97,206	\$344,802.04		\$348,842.59		\$384,757.70	
21	Average General Service BH					\$135.36			\$148.63			\$143.35		\$144.89		\$159.92	
22	Residential Reuse - Base Charge																
23	68076	All Meters	31		\$8.85	\$115.15	114		\$3.69	\$420.66	145		\$533.81	\$3.74	\$542.35	\$4.13	\$598.85
24	Total Residential Reuse Service Base Facility Charges			31		\$115.15	114		\$420.66	145		\$533.81		\$542.35		\$598.85	
25	Consumption Charge (per 1,000 Gallons)					\$497.64			\$1,657.89			\$2,155.53		\$2,210.80		\$2,431.88	
26	68076	Consumption for all meter sizes	1,276		\$0.39	\$497.64	4,251		\$0.39	\$1,657.89	5,527		\$2,155.53	\$0.40	\$2,210.80	\$0.44	\$2,431.88
27	Total Residential Reuse Service Consumption			1,276		\$497.64	4,251		\$1,657.89	5,527		\$2,155.53		\$2,210.80		\$2,431.88	
28	Total Residential Reuse Service			31	1,276	\$610.79	114	4,251	\$2,078.55	145	5,527	\$2,689.34		\$2,753.10		\$3,030.73	
29	Average Residential Reuse Service BH					\$19.70			\$18.23			\$18.55		\$18.99		\$20.90	
30	Miscellaneous Revenues																
31	Sewer Public Auth					\$0.00			\$0.00			\$0.00		\$0.00		\$0.00	
32	Other Miscellaneous Revenues					\$0.00			\$538.00			\$538.00		\$538.00		\$538.00	
33	Total Other Revenues					\$0.00			\$538.00			\$538.00		\$538.00		\$538.00	
34	Test Year Accruals					\$5,570.50			\$5,570.50			\$5,570.50		\$5,570.50		\$5,570.50	
35	Forfeited Discounts					\$5,915.00			(\$9,930.00)			(\$34,015.00)		(\$34,015.00)		(\$34,015.00)	
36	Adjusted Test Year Annualized / Proposed Revenues					\$0.00			\$0.00			\$0.00		\$0.00		\$0.00	
37	Total Per Books					\$1,437,996.45			\$2,081,368.55			\$3,519,365.00		\$3,562,885.03		\$3,970,233.98	
38	Difference					\$1,435,790.00			\$2,003,469.00			\$3,439,259.00		\$3,439,259.00		\$3,964,450.53	
39	Percentage					0.15%			0.89%			0.15%		0.15%		0.15%	