

## Ruth Nettles

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**From:** Trina Collins [TCollins@RSBattorneys.com]  
**Sent:** Friday, December 04, 2009 4:48 PM  
**To:** Filings@psc.state.fl.us  
**Cc:** jphoy@uiwater.com; keweeks@uiwater.com; pcflynn@uiwater.com; frankdenjup@att.net; dswain@milianswain.com; Tonya Linn; Martin Friedman; Christian W. Marcelli; Trina Collins  
**Subject:** Filing in Docket No.: 090402-WS; Application of Sanlando Utilities Corporation for an Increase in Water and Wastewater Rates in Seminole County, Florida  
**Importance:** High  
**Attachments:** PSC Clerk 05 (Revised MFR Schedules).ltr.pdf

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- b. Docket No.: 090402-WS; Application of Sanlando Utilities Corporation for an Increase in Water and Wastewater Rates in Seminole County, Florida - Filing the Utility's revised MFR schedules that were referenced in the Utility's response, dated November 23, 2009, to the Commission Staff's deficiency letter of October 30, 2009.
- c. Sanlando Utilities Corporation
- d. 25 Pages.
- e. Letter to Commission Clerk and revised MFR schedules - 25 pages.

DOCUMENT NUMBER-DATE

11767 DEC-4 8

FPSC-COMMISSION CLERK

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REPLY TO CENTRAL FLORIDA OFFICE

December 4, 2009

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E-FILING

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


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

Dear Ms. Cole:

Attached hereto are revised MFR schedules that were referenced in the Utility's  
response, dated November 23, 2009, to the Commission Staff's deficiency letter of  
October 30, 2009.

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

Very truly yours,

  
CHRISTIAN W. MARCELLI  
For the Firm

CWM/tlc  
Enclosures

cc: John Hoy, Chief Regulatory Officer (w/enclosures) (via e-mail)  
Ms. Kirsten E. Weeks (w/enclosures) (via e-mail)  
Patrick C. Flynn, Regional Director (w/enclosures) (via e-mail)  
Mr. Frank Seidman (w/enclosures) (via e-mail)  
Ms. Deborah Swain (w/enclosures) (via e-mail)  
Ms. Tonya Linn, Division of Economic Regulation (w/enclosures) (via e-mail)

M:\1 ALTAMONTE\UTILITIES INC\SANLANDO\(.183) 2009 RATE CASE\PSC Clerk 05 (Revised MFR Schedules).lcr.doc

DOCUMENT NUMBER DATE

11767 DEC-4 8

FPSC-COMMISSION CLERK

Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule: A-1 REVISED  
 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		299,821 (F)	299,821	A-17
22					
23	<b>Total Rate Base</b>	<u>\$ 9,029,701</u>	<u>\$ (2,670,026)</u>	<u>\$ 6,359,675</u>	

DOCUMENT NUMBER-DATE

11767 DEC-4 8

FPSC-COMMISSION CLERK

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 [X]  
 Historic [X] Projected [ ]

Schedule: A-2 REVISED  
 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	\$ 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	-	372,628 (F)	372,628	A-17
22					
23	<b>Total Rate Base</b>	<b>\$ 9,257,020</b>	<b>\$ 2,809,481</b>	<b>\$ 12,066,501</b>	

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 UPI'S 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 UPI'S</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	153,282
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	\$ (962,357)	\$ 962,357
63			
64	<u>(6) 353 / 393 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 [X]

Florida Public Service Commission  
 Schedule: A-3  
 Page 2 of 4  
 Preparer: Kirsten Weeks  
 Historic [X] 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	\$ (524,464)	\$ 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-WS  
 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 Pit		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		75,483
66	Adjustments CIAC - Property	\$ 62,800	\$ 481,087
67	Tap	\$ 340,475	\$ (21,928)
68	Total Adjustments CIAC	\$ 582,948	\$ 698,756

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

Florida Public Service Commission  
 Schedule: A-3 REVISED  
 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	(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	\$ 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	\$ 299,821	\$ 372,628



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

Schedule: A-17 REVISED  
 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	\$ (55,901)	\$ (43,413)
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	(680)	(528)
15				
16	Working Capital (Balance Sheet Method)		<u>\$ 299,821</u>	<u>\$ 372,628</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	\$ (55,901)	\$ (43,413)
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	(680)	(528)
33				
34	Working Capital (Balance Sheet Method)		<u>\$ 199,893</u>	<u>\$ 295,025</u>

Notes:

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

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

Schedule: A-19 REVISED  
 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	4,818,552	5,066,323
5	Other Equity Capital	-	-	-
6				
7	TOTAL EQUITY CAPITAL	14,834,064	19,373,848	16,566,347
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	70,844	99,314
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	-	9,857	1,208
25				
26	TOTAL CURRENT & ACCRUED LIABILITIES	(6,349,564)	(6,541,031)	(6,468,815)
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	\$ 25,356,512

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

Schedule: A-19 REVISED  
 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.	EQUITY CAPITAL & LIABILITIES														
	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	25- Month Average	
1	Common Stock Issued	\$ 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	Preferred Stock Issued														
3	Additional Paid in Capital	10,057,626	10,576,458	10,576,458	10,576,458	10,576,458	10,576,458	10,714,689	10,714,689	10,714,689	14,551,721	14,551,721	14,551,721	14,496,449	
4	Retained Earnings	4,772,861	4,928,316	5,105,436	4,907,756	4,990,869	5,261,799	5,116,852	5,390,716	5,165,196	5,094,040	5,157,580	4,818,552	5,066,323	
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	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	19,649,336	19,712,876	19,373,848	16,566,347
8	Bonds														
10	Reacquired Bonds														
11	Advances from Associated Companies	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	
12	Other Long-Term Debt														
13															
14	TOTAL LONG-TERM DEBT	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	Accounts Payable	259,737	128,404	99,821	90,798	97,865	82,234	106,907	103,512	91,691	67,442	46,033	45,791	70,844	99,314
17	Notes Payable														
18	Notes & Accounts Payable - Assoc. Cos.	(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	Customer Deposits	105,516	105,431	105,211	106,201	107,621	109,501	42,077	48,595	62,236	71,254	82,162	81,388	99,803	
20	Accrued Taxes	156,608	57,234	107,600	159,924	213,672	271,373	323,746	234,319	283,804	284,136	385,526	142,097	144,843	212,683
21	Current Portion Long Term Debt														
22	Accrued Interest	(5,301)	(4,796)	(4,321)	(3,815)	(3,302)	(2,780)	(2,431)	(2,185)	(1,939)	(1,582)	(1,169)	(762)	(264)	(2,665)
23	Accrued Dividends														
24	Misc. Current and Accrued Liabilities							5,891						9,867	1,208
25															
26	TOTAL CURRENT & ACCRUED LIABILITIES	(6,349,564)	(6,579,851)	(6,557,813)	(6,513,016)	(6,450,268)	(6,405,796)	(6,389,994)	(6,481,883)	(6,429,332)	(6,444,876)	(6,353,572)	(6,597,610)	(6,541,031)	(6,468,815)
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	25,165,931	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	Less: Accum. Amortization of CIAC	(17,202,481)	(17,260,500)	(17,318,557)	(17,376,616)	(17,434,673)	(17,492,733)	(17,550,793)	(17,608,853)	(17,666,914)	(17,724,975)	(17,783,104)	(17,841,242)	(17,899,386)	(17,550,833)
37															
38	Accumulated Deferred Income Taxes	520,703	490,771	490,771	521,433	521,406	521,406	520,779	520,875	520,944	520,847	520,667	521,014	528,116	520,749
39															
40	Total Equity Capital and Liabilities	\$ 14,069,476	\$ 14,475,422	\$ 14,682,212	\$ 14,602,269	\$ 14,490,530	\$ 14,769,882	\$ 14,663,745	\$ 14,549,803	\$ 14,738,196	\$ 14,520,505	\$ 18,347,094	\$ 18,113,138	\$ 17,832,411	\$ 15,356,512

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

Schedule: B-1 REVISED  
 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	\$ 517,678	
16							
17							
18	RATE BASE	\$ 9,029,701	\$ (2,670,026)	\$ 6,359,675		\$ 6,359,675	
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 REVISED  
 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	\$ 982,213	
16							
17							
18	RATE BASE	\$ 9,257,020	\$ 2,809,481	\$ 12,066,501		\$ 12,066,501	
19							
20							
21	RATE OF RETURN	8.54 %		5.26 %		8.14%	

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

Schedule: B-9 REVISED  
 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 Co	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	Water / Wastewater Testing		47,854	
15	<b>Total</b>		<b>\$ 229,967</b>	

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 [x]  
Historical [x] Projected [ ]

Schedule D-1 REVISED  
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.	(1) Class of Capital	(2)	(3)	(4)	(5)
		Reconciled to Requested Rate Base AYE 12/31/08	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	\$8,542,895	46.36%	6.65%	3.08%
2	Short Term Debt	1,885,254	10.23%	4.30%	0.44%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	7,526,653	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>\$18,426,176</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

Schedule D-2 REVISED

Test Year Ended: December 31, 2008

Page 1 of 1

Interim  Final

Historical  Projected

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		(6)	(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	(171,457,106)	47.58%	8,542,895	
2	Short Term Debt	15,500,000	49,775,000	39,713,462	(37,828,208)	10.50%	1,885,254	
3	Preferred Stock	-	-	-	-	0.00%	-	
4	Common Equity	158,372,419	157,737,014	158,595,058	(151,068,405)	41.92%	7,526,653	
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	<u>354,359,475</u>	<u>388,033,143</u>	<u>378,779,893</u>	<u>(360,353,718)</u>	<u>100.00%</u>	<u>18,426,176</u>	

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, cumulative adjustment of \$3,041 for 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



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

Schedule: A-1 (Interim) REVISED  
 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		199,893 (F)	199,893	A-17
22					
23	<b>Total Rate Base</b>	<b>\$ 9,029,701</b>	<b>\$ (2,907,022)</b>	<b>\$ 6,122,679</b>	

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

Schedule: A-2 (Interim) REVISED  
 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	-	295,025 (F)	295,025	A-17
22					
23	Total Rate Base	<u>\$ 9,257,020</u>	<u>\$ 2,078,938</u>	<u>\$ 11,335,958</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	<b>(A) Utility Plant in Service</b>		
2	<b>(1) Adjusting UPIS Per Commission Ordered Adjustments:</b>		
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	<b>(2) Reclassify Plant</b>		
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	<b>(3) Reverse Prior Period Allocated UPIS</b>		
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	<b>(4) Rate Base Allocations from Utilities Inc.</b>		
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	<b>(5) Common Plant Allocations between Systems</b>		
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	<b>(6) 351 / 391 Adjust for Vehicle usage by Sanlando</b>	\$ 75,245	\$ 58,435
64	<b>Total Adjustments to Utility Plant in Service</b>	<b>\$ (602,821)</b>	<b>\$ 1,576,417</b>

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>(B) Construction Work in Progress</b>		
2	To remove from rate base average construction work in progress	\$ (3,021,010)	\$ (32,289)
3	<b>Total Construction Work in Progress</b>	<b>\$ (3,021,010)</b>	<b>\$ (32,289)</b>
4	<b>(C) Accumulated Depreciation</b>		
5	<b>(1) Restating Accum Depreciation Per Commission Ordered Adjustments:</b>		
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	\$ (82,535)	\$ (63,078)
57	<b>(2) Rate Base Allocations from Utilities, Inc.</b>		
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.	\$ (248,377)	\$ (192,885)

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>(C) Accumulated Depreciation</b>		
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	<b>(4) Common Plant Allocations between Systems</b>		
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	<b>(5) Reclassify Accumulated Depr related to Plant reclassification</b>		
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	<b>(6) Adjust accumulated depreciations for Vehicle usage by Sanlando</b>	\$ 45,460	\$ 35,304
24			
25	<b>Total Adjustments to Accumulated Depreciation</b>	<b>\$ 78,756</b>	<b>\$ (469,177)</b>
26			
27	<b>(D) Contributions in Aid of Construction</b>		
28	<b>(1) Restating CIAC, Per Commission Ordered Adjustments:</b>		
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	<b>Total Adjustments CIAC</b>	<b>\$ 582,948</b>	<b>\$ 698,756</b>

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>(E) Accumulated Amortization Contributions in Aid of Construction</b>		
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	<u>\$ (233,620)</u>	<u>\$ (205,246)</u>
9	Meters	(14,072)	
10	Meter Installations	(494)	
11	Hydrants	(14,431)	
12	Adjustments CIAC Amortization - Meters & Meter Installations	<u>\$ (28,997)</u>	<u>\$ -</u>
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	<u>\$ 169,765.00</u>	<u>\$ 221,061.00</u>
29	Tap	<u>\$ (51,936.00)</u>	<u>\$ (5,609.00)</u>
30			
31	<b>Total Adjustments Accumulated Amortization CIAC</b>	<u><b>\$ (144,788)</b></u>	<u><b>\$ 10,206</b></u>
32			
33			
34	<b>(F) Working Capital</b>		
35	Per Schedule A17	<u><b>\$ 199,893</b></u>	<u><b>\$ 295,025</b></u>

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) REVISED  
 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	\$ 498,386	
16							
17							
18	RATE BASE	\$ 9,029,701	\$ (2,907,022)	\$ 6,122,679		\$ 6,122,679	
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) REVISED  
 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	\$ 922,747	
16							
17							
18	RATE BASE	\$ 9,257,020	\$ 2,078,938	\$ 11,335,958		\$ 11,335,958	
19							
20							
21	RATE OF RETURN	8.54 %		6.04 %		8.14%	



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) REVISED  
Page 1 of 1  
Preparer: Dan Clecierski

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		8,082,540	46.30%	6.65%	3.08%
2	Short Term Debt		1,783,663	10.22%	4.30%	0.44%
3	Preferred Stock		-	0.00%	0.00%	0.00%
4	Common Equity		7,121,061	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>17,458,637</u>	<u>100.00%</u>		<u>8.14%</u>
12						
13						

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  
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) REVISED  
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	(6) Reconciliation Adjustments		(7) Reconciled to Requested Rate Base AYE
					(5) Pro Rata	(6) Pro Rata Percentage	
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(171,917,460)	47.58%	8,082,540
2	Short Term Debt	15,500,000	49,775,000	39,713,462	(37,929,799)	10.50%	1,783,663
3	Preferred Stock	-	-	-	-	0.00%	-
4	Common Equity	158,372,419	157,737,014	158,595,058	(151,473,997)	41.92%	7,121,061
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%	-
11	Total	<u>354,359,475</u>	<u>388,033,143</u>	<u>378,779,893</u>	<u>(361,321,256)</u>	<u>100.00%</u>	<u>17,458,637</u>

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

14 (1) ADIT include allocation adjustments of \$306 for FY 2007 and \$2,735 for FY 2008, cumulative adjustment of \$3,041 for 2008, which were not included in the 2007 and 2008 Annual Reports.

15

Recap Schedules: D-1