Ruth Nettles

From:

Trina Collins [TCollins@RSBattorneys.com]

Sent:

Friday, December 04, 2009 4:48 PM

To:

Filings@psc.state.fl.us

Cc:

iphoy@uiwater.com; keweeks@uiwater.com; pcflynn@uiwater.com; frankdeniup@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

Martin S. Friedman, Esq. Christian W. Marcelli, Esq. Rose, Sundstrom & Bentley, LLP Sanlando Center 2180 W. State Road 434, Suite 2118 Longwood, FL 32779

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- 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.
- Sanlando Utilities Corporation
- 25 Pages.
- Letter to Commission Clerk and revised MFR schedules 25 pages.

DOCUMENT NUMBER - DATE

Law Offices

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REPLY TO CENTRAL FLORIDA OFFICE

MARTIN S. FRIEDMAN, P.A. BRIDGET M. GRIMSLEY CHRISTIAN W. MARCELLI BRIAN J. STREET

ROBERT M. C. ROSE (1924-2006)

December 4, 2009

E-FILING

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

Docket No.: 090402-WS; Application of Sanlando Utilities Corporation for an Increase RE: 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) (with altamonte utilities inclsaniandol (183) 2009 rate caselpsc cierk 05 (Revised MFR Schedules).ltd.doc DCCUMEN NUMBER RELIGIOUS AUTOMOTION (183) 2009 rate caselpsc cierk 05 (Revised MFR Schedules).ltd.doc DCCUMEN NUMBER RELIGIOUS AUTOMOTION (183) 2009 rate caselpsc cierk 05 (Revised MFR Schedules).ltd.doc DCCUMEN NUMBER RELIGIOUS AUTOMOTION (183) 2009 rate caselpsc cierk 05 (Revised MFR Schedules).ltd.doc DCCUMEN NUMBER RELIGIOUS AUTOMOTION (183) 2009 rate caselpsc cierk 05 (Revised MFR Schedules).ltd.doc DCCUMEN NUMBER RELIGIOUS AUTOMOTION (183) 2009 rate caselpsc cierk 05 (Revised MFR Schedules).ltd.doc DCCUMEN NUMBER RELIGIOUS AUTOMOTION (183) 2009 rate caselpsc cierk 05 (Revised MFR Schedules).ltd.doc DCCUMEN NUMBER RELIGIOUS AUTOMOTION (183) 2009 rate caselpsc cierk 05 (Revised MFR Schedules).ltd.doc DCCUMEN NUMBER RELIGIOUS AUTOMOTION (183) 2009 rate caselpsc cierk 05 (Revised MFR Schedules).ltd.doc DCCUMEN NUMBER RELIGIOUS AUTOMOTION (183) 2009 rate caselpsc cierk 05 (Revised MFR Schedules).ltd.doc DCCUMEN NUMBER RELIGIOUS AUTOMOTION (183) 2009 rate caselpsc cierk 05 (Revised MFR Schedules).ltd.doc DCCUMEN NUMBER RELIGIOUS AUTOMOTION (183) 2009 rate caselpsc cierk 05 (Revised MFR Schedules).ltd.doc DCCUMEN NUMBER RELIGIOUS AUTOMOTION (183) 2009 rate caselpsc cierk 05 (Revised MFR Schedules).ltd.doc DCCUMEN NUMBER RELIGIOUS AUTOMOTION (183) 2009 rate caselpsc cierk 05 (Revised MFR Schedules).ltd.doc DCCUMEN NUMBER RELIGIOUS (183) 2009 rate caselpsc cierk 05 (Revised MFR Schedules).ltd.doc DCCUMEN NUMBER RELIGIOUS (183) 2009 rate caselpsc cierk 05 (Revised MFR Schedules).ltd.doc DCCUMEN NUMBER RELIGIOUS (183) 2009 rate caselpsc cierk 05 (Revised MFR Schedules).ltd.doc DCCUMEN NUMBER RELIGIOUS (183) 2009 rate caselpsc cierk 05 (Revised MFR Schedules).ltd.doc DCCUMEN NUMBER RELIGIOUS (183) 2009 rate caselpsc cierk 05 (Revised MFR Schedules).ltd.doc DCCUMEN NUMBER RELIGIOUS (183) 2009 rate caselpsc cierk 05 (Revised MFR Schedules).

11767 DEC-48

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	(1)	Ave	(2) erage Amount	•	(3) A-3		(4) Adjusted	(5)
No.	Description	Per Books			Utility Adjustments		Utility Balance	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)	(8)	•	A-3
8								
9	Less: Accumulated Depreciation		(10,099,856)		137,467	(C)	(9,962,389)	A-3, A-9
10	1 014 0		(44 054 030)		502.040	(m)	(44.200.004)	
11 12	Less: CIAC		(11,951,929)		582,948	(V)	(11,368,981)	A-12
13	Accumulated Amortization of CIAC		8,287,105		(144,788)	151	8,142,317	A-14
14	Accomulated Amortization of CIAC		8,287,103		(144,700)	(0)	0,142,317	W-14
15	Acquisition Adjustments							_
16	requisition regulativeness		•					
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	Total Rate Base	\$	9,029,701	\$	(2,670,026)		\$ 6,359,675	

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	(1)	Av	(2) erage Amount Per		(3) A-3 Utility	•	(4) Adjusted Utility	(5)
No.	Description	Books			Adjustments		 Balance	Schedule(s)
1 2	Utility Plant in Service	\$	24,962,220	\$	2,238,414	(A)	\$ 27,200,634	A-3, A-6
3 4	Utility Land & Land Rights		203,378		6,675	(A)	210,053	A-3, A-6
5 6	Less: Non-Used & Useful Plant		-		-		-	A-7
7 8	Construction Work in Progress		32,289		(32,289)	(B)	-	A-3
9 10	Less: Accumulated Depreciation		(11,968,283)		(484,909)	(C)	(12,453,192)	A-3, A-10
11 12	Less: CIAC		(13,236,312)		698,756	(D)	(12,537,556)	A-12
13 14	Accumulated Amortization of CIAC		9,263,728		10,206	(E)	9,273,934	A-14
15 16	Acquisition Adjustments							-
17 18	Accum. Amort. of Acq. Adjustments							-
19 20	Advances For Construction							A-16
21 22	Working Capital Allowance		-		372,628	(F)	 372,628	A-17
23	Total Rate Base	\$	9,257,020	\$	2,809,481		\$ 12,066,501	

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

Preparer: Kirsten Weeks

Line No.	Description	Water	Wastewater
1	(A) Utility Plant in Service		
2	(1) Adjusting UPIS Per Commission Ordered Adjustments:		
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)	4. 4 44-
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	(2) Reclassify Plant		
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 Pit		(4,665,245
38	Total Adjustments Reclassifying Plant	\$ - \$	
39	(3) Reverse Prior Period Allocated UPIS		
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	(4) Rate Base Allocations from Utilities Inc.		
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	25,284
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.		840,977
51	(5) Common Plant Allocations between Systems	1,002,527	040,377
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	· · · · · · · · · · · · · · · · · · ·		•
56	341.5 / 341.7 Transportation Equipment	(179,088)	179,088
56 57	343.5 / 393.7 Tools, Shop & Garage Equipment	(90,690)	90,690
	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
52	Total Common Plant Allocations between Systems	\$ (962,357) \$	962,357
63	IC) DEA LONG AND		
64	(6) 351 / 391 Adjust for Vehicle usage by Sanlando	\$ 75,245 \$	5 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

Year Ended: December 31, 2008
Preparer: Kirsten Weeks
| Final {X}
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.

1, (J. Utility Plant in Service 2 Zip Forms Plant Additions 311.3 Replace Well Pumps 1.6.3, 5.7 830,000 313.3 Replace Well Pumps 1.6.3, 5.7 830,000 331.3 Replace Well Pumps 1.6.3, 5.7 830,000 331.4 Water Main Relocations SR 4.44 44 46 47 380.4 Nitrogen removal Treatment Design to Service Main Relocations SR 4.44 58.2 58.3 58.0 58					
2 12 Prof. Form. Pints Additions 31.1 Septics William Prof. 33.1 A Visit Medical My Visit Mints (1997) 3.3 Learn 3.4 Communication 3	ater	Was	Water		Line No.
3 31.1.3 Replace Welf Purper, I.A. 3, 5, 7 3 34.4 Exterizal Improvemental Design Welfur WIVTP 5 331.4 Water Main Relocations SR 444 east of 1-4 7 380.4 Nitrogen removal Treatment Design Des Pivar (Victoria St. 4) 7 380.4 Nitrogen removal Treatment Design Des Pivar (Victoria St. 4) 8 380.4 Nitrogen removal Treatment Design Des Pivar (Victoria St. 4) 8 380.4 Nitrogen removal Treatment Design Des Pivar (Victoria St. 4) 8 380.4 Des Pivar WIVTP urgande for Nitrogen removal Treatment 9 Total Pivo Forma Pivar Additions 10 (St. 4) 13 31.3 Replace Welf Purps 1.0, 3, 5, 7 13 331.4 Water Main Relocations SR 434 east of 1-4 14 Total References Institute of Pivar St. 4) 15 (G.) Construction Work in Progress 16 (G.) Construction Work in Progress 17 Total References Treatment St. 4) 18 (G.) Construction Work in Progress 19 To remove from rate base average construction work in progress 19 (G.) Construction Work in Progress 10 (G.) Construction Work in Progress 10 (G.) Construction Work in Progress 10 (G.) Construction Work in Progress 11 (G.) Construction Work in Progress 12 (G.) Construction Work in Progress 13 (G.) Construction Work in Progress 14 (G.) Construction Work in Progress 15 (G.) Construction Work in Progress 16 (G.) Construction Work in Progress 17 (G.) Accumulated Depreciation Total Construction Work in Progress 18 (G.) Construction Work in Progress 19 (G.) Construction Work in Progress 10 (G.) Construction Work in Progress 10 (G.) Construction Work in Progress 10 (G.) Construction Work in Progress 11 (G.) Construction Work in Progress 12 (G.) Construction Work in Progress 13 (G.) Construction Work in Progress 14 (G.) Construction Work in Progress 15 (G.) Construction Work in Progress 16 (G.) Construction Work in Progress 17 (G.) Construction Work in Progress 18 (G.) Construction Work in Progress 19 (G.) Construction Work in Progress 19 (G.) Construction Work in Progress 10 (G.) Construction Work in P					
35.4 & Electrical Improvements Design Webics WWTP 33.1 & Water Main Relocations St 84 / 5 x 84 east of 1-4 5 360 2 Force Main Relocations St 84 / 5 x 84 east of 1-4 5 360 2 Force Main Relocations St 84 / 5 x 84 east of 1-4 5 360 2 Force Main Relocations St 84 / 5 x 84 east of 1-4 5 7				(7) Pro Forma Plant Additions	
			80,000	311.3 Replace Well Pumps 1A, 3, 5, 7	3
	75,00			354.4 Electrical Improvements Design Wekiva WWTP	4
			62,500	331.4 Water Main Relocations SR 434 / Sr 434 east of I-4	5
380.4 Nitrogen removal Treatment Design Des Pinar (Welcous 5 142,500 5 6 16 16 16 16 16 16	62,50			360.2 Force Main Relocations SR 434 east of I-4	6
380.4 Dee Piniar WWTP upgrade for Nitrogen removal Treatment 5 142,500 5 6	50,00			380.4 Nitrogen removal Treatment Design Des Pinar / Wekiya	7
10	500,00				8
1 31.1 Replace Well Pumps 1.4.3, 5.7 39.470 33.4 Water Main Relocations 38 A34 5r a34 east of 1-4 (24,697) 33.1 Water Main Relocations 38 A34 east of 1-4 (24,697) 33.1 Water Main Relocations 38 A34 east of 1-4 (24,697) 33.1 Water Main Relocations 58 A34 east of 1-4 (24,697) 33.1 Total Retirements (6) Construction Work in Progress (7) Construction Gallery (7) Construction Gallery Work in Progress (7) Construction Gallery (7) Constru		-	143 500		
311.3 Replace Well Pumps 1.8, 3, 5, 7 (39,470)	687,50		142,300	and the contract of the contra	
33.1			(20.470)	<u> </u>	
360 2 Force Nain Relocations, \$4,34 east of I-4					
Total Retirements			(24,697)	·	
(a) Construction Work in Progress C324,664 \$ 2.2	(18,80			-	
(6) Construction Work in Progress To remove from rate base average construction work in progress 3,021,010 5 (7)	(18,80			-i -	
To remove from rate base average construction work in progress 3 (3,021,010) S	2,245,09	\$	(524,464)	Total Adjustments to Utility Plant in Service \$	15
Total Construction Work in Progress 3 (3,021,010) \$				(B) Construction Work in Progress	16
Total Construction Work in Progress 3 (3,021,010) S	(32,28	\$	(3,021,010)	To remove from rate base average construction work in progress \$	17
C) Accumulated Depreciation	(32,28	\$	(3.021.010)		18
11 Restating Accum Depreciation Per Commission Ordered Adjustments.		*	147		
301.1 / 351.1 Organization 13,554 301.1 / 351.1 Organization 13,554 302.1 / 352.1 Franchises 13,554 304.2 Structures & Improvements Source of Supply (170,339)					
300.1 / 35.2 Franchises 13,554				· · · · · · · · · · · · · · · · · · ·	
23 304.2 Structures & Improvements Source of Supply (170,339)	(85				
24 304.3 Structures & Improvements Water Treatment (\$44)	20,10				
25 304.5 Office Structures & Improvements (5) 26 307.2 Wells & Springs (105) 312 310.2 Power Generation Equipment (4) 311.2 Electric Pump Equipment Source of Supply (51.4) 30 311.3 Electric Pump Equipment Source of Supply (51.4) 30 311.3 Electric Pump Equipment Source of Supply (51.4) 30 311.3 Electric Pump Equipment Source of Supply (51.4) 320.3 Water Treatment Equipment (366) 320.3 Water Treatment Equipment (366) 323.3 331.4 Transmission & Oistribution Mains 49,662 333.4 Service in Class (1811) 35 334.4 Meter installations (136) 334.4 Meters (2,564) 334.4 Meters (2,564) 334.4 Meters (2,564) 334.4 Meters (2,564) 339.3 Other Miscellaneous Equipment Water Treatment (2,764) 339.3 Other Miscellaneous Equipment Water Treatment (14) 339.4 Other Miscellaneous Equipment Water Treatment (14) 339.4 Other Miscellaneous Equipment Transmitsion & Distribution (47) (47) 340.5 Office Furniture & Equipment (1,466) (2,764) (3,465)			(170,339)	304.2 Structures & Improvements Source of Supply	
26 307.2 Wells & Springs 308.2 Infiltration Gallery 311.2 308.2 Infiltration Gallery 311.2 308.2 Infiltration Gallery 311.2 8 310.2 Power Generation Equipment Source of Supply (514) 311.2 8 614 311.2 8 614 311.2 8 614 311.2 8 614 312.3 8 614 313.3 8 614 313.3 8 615 8 313.4			(844)	304.3 Structures & Improvements Water Treatment	24
26 307.2 Wells & Springs 308.2 Infiltration Gallery 311.2 308.2 Infiltration Gallery 311.2 308.2 Infiltration Gallery 311.2			(5)	304.5 Office Structures & Improvements	25
310.2				307.2 Wells & Springs	25
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311.2 Electric Pump Equipment Source of Supply 311.3 Electric Pump Equip Mater Treatment (785) 31 320.3 Water Treatment Equipment (369) 32 330.4 Distribution Reservoirs & Standpipes 10,625 33 331.4 Transmission & Distribution Mains 349,662 34 333.4 Service Lines (181) 35 334.4 Maters (181) 35 334.4 Maters (2,564 37 335.4 Hydrants (555) 38 336.4 Backflow Prevention Devices (12) 39 339.3 Other Miscellaneous Equipment Water Treatment (14) 40 339.4 Other Miscellaneous Equipment Transmission & Distribution (147) 41 340.5 Office Furniture & Equipment (147) 42 343.5 Tools, Shop & Garage Equipment (2,784) 43 44.5 Laboratory Equipment (2,784) 43 45.5 Power Operated Equipment (2,784) 43 45.5 Power Operated Equipment (2,784) 44 34.5 Joseph Source Equipment (3,994) 45 34.5 Structures & Improvements - Pump Lift Station (3,147) 48 354.3 Structures & Improvements - Pump Lift Station (3,314.7) 48 354.3 Structures & Improvements - Pump Lift Station (3,314.7) 48 364.5 Structures & Improvements - Pump Lift Station (3,314.7) 48 364.5 Structures & Improvements - Pump Lift Station (3,314.7) 48 364.5 Structures & Improvements - Pump Lift Station (3,314.7) 48 364.5 Structures & Improvements - Pump Lift Station (3,314.7) 49 364.5 Structures & Improvements - Pump Lift Station (3,314.7) 365.2 Power Generation Equipment (3,314.7) 371.3 Pumping Equipment Reclaimed Water Treatment (3,314.7) 371.3 Pumping Equipment Reclaimed Water Treatment (3,315.6 Reuse Services (3,316.7 Pumping Equipment Reclaimed Water Treatment (3,316.7 Pumping Equipment Reclaimed Water Treatment (3,327.4 Outfall Lines (3,338.3 Other Plant Long (4,339.3 Other Plant Equipment Pump (5,339.3 Other Plant Equipment Water Treatment (4,108.4 Pumping Equipment Reclaimed Water Treatment (4,339.3 Other Plant Pump (5,339.3 Other Plant Equipment Water Treatment (4,108.4 Pumping Equipment Pump (5,339.3 Other Plant Pump (5,339.3 Other Plant Watewater Treatment				·	
30 311.3 Electric Pump Equip Water Treatment (785) 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 (186) 36 334.4 Meters (2,564) 37 335.5 Hydrants (55) 38 336.4 Backflow Prevention Devices (2) 39 339.3 Other Miscellaneous Equipment Water Treatment (14) 30 39.4 Chem Reselaneous Equipment Transmission & Distribution (47) 41 340.5 Office Furniture & Equipment Transmission & Distribution (47) 41 340.5 Office Furniture & Equipment (2,784) 42 343.5 Tools, Shop & Garage Equipment (2,784) 43 345.5 Power Operated Equipment (2,784) 44 345.5 Power Operated Equipment (2,784) 45 346.5 Communication Equipment (3,994) 46 347.5 Miscellaneous Equipment Water (8,944) 47 348.5 J Structures & Improvements - Pump Lift Station (3,147) 48 354.3 Structures & Improvements - Pump Lift Station (3,147) 49 354.4 Structures & Improvements - Pump Lift Station (3,147) 49 354.5 Structures & Improvements Watewater Treatment (3,147) 50 355.2 Power Generation Equipment Collection (3,127) 51 360.2 Force Mains (3,127) 52 361.2 Sewer Gravity Mains (3,127) 53 363.2 Services to Customers (3,127) 54 362.7 Flow Measuring Devices (3,127) 55 366.6 Reuse Berties & Installations (3,127) 47 371.3 Pumping Equipment (2,127) 48 371.3 Pumping Equipment Reclaimed Water Treatment (3,127) 49 374.8 Reuse Distribution Reservoirs (3,127) 50 375.6 Reuse Transmission & Distribution (3,127) 51 380.2 Orter Plant Collection (3,127) 52 389.3 Other Plant Plump (3,127) 53 389.5 Other Plant Reclaimed Water Treatment (3,127) 54 389.5 Other Plant Reclaimed Water Treatment (4,108)			•		
31 320.3 Water Treatment Equipment					
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44 345.5 Power Operated Equipment {2} 45 346.5 Communication Equipment 3,994 46 347.5 Miscellaneous Equipment - Water {8,944} 47 348.5 / 398.7 Other Plant {3,147} 48 354.3 Structures & Improvements - Pump Lift Station {3,147} 49 354.4 Structures & Improvements Wastewater Treatment {4,108} 50 355.2 Power Generation Equipment Collection {4,108} 51 360.2 Force Mains {4,108} 52 361.2 Sewer Gravity Mains {4,108} 53 363.2 Services to Customers {4,108} 54 364.2 Flow Measuring Devices {4,108} 55 366.6 Reuse Errvices {4,108} 56 367.6 Reuse Meters & Installations {4,108} 57 371.3 Pumping Equipment Reclaimed Water Treatment {4,108} 58 371.5 Reuse Distribution Reservoirs {4,108}	2,3			343.5 Tools, Shop & Garage Equipment	42
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347.5 Miscellaneous Equipment - Water			{2}	345.5 Power Operated Equipment	44
46 347.5 Miscellaneous Equipment - Water (8,944) 47 348.5 / 398.7 Other Plant (3,147) 48 354.3 Structures & Improvements - Pump Lift Station (3,147) 49 354.4 Structures & Improvements Wastewater Treatment (3,147) 50 355.2 Power Generation Equipment Collection (51 360.2 Force Mains (4,147) 51 360.2 Sewer Gravity Mains (4,147) 52 361.2 Sewer Gravity Mains (4,147) 53 363.2 Services to Customers (4,147) 54 366.6 Reuse Services (56 366.6 Reuse Services (56 367.6 Reuse Meters & Installations (57 371.3 Pumping Equipment (57 371.3 Pumping Equipment (58 371.5 Pumping Equipment (59 374.5 Reuse Distribution Reservoirs (59 374.5 Reuse Transmission & Distribution (51 380.4 Treatment & Disposal Equip Wastewater Treatment (51 380.4 Treatment & Disposal Equip Wastewater Treatment (52 382.4 Outfall Lines (53 389.2 Other Plant Vastewater Treatment (54 389.3 Other Plant Wastewater Treatment (56 389.5 Other Plant Wastewater Treatment (57 390.7 Office Furniture & Equipment (4,108)	3,10		3,994	346.5 Communication Equipment	45
47 348.5 / 398.7 Other Plant 48 354.3 Structures & Improvements - Pump Lift Station 49 354.4 Structures & Improvements Wastewater Treatment 50 355.2 Power Generation Equipment Collection 51 360.2 Force Mains 52 361.2 Sewer Gravity Mains 53 363.2 Services to Customers 54 364.2 Flow Measuring Devices 55 366.6 Reuse Evrices 56 367.6 Reuse Meters & Installations 57 371.3 Pumping Equipment Reclaimed Water Treatment 59 374.5 Reuse Distribution Reservoirs 60 375.6 Reuse Transmission & Distribution 61 380.4 Treatment & Disposal Equip Wastewater Treatment 62 382.4 Outfall Lines 63 389.2 Other Plant Collection 64 389.3 Other Plant Wastewater Treatment 66 389.5 Other Plant Wastewater Treatment 67 390.7 Office Furniture & Equipment 68 4,108			(8,944)		46
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49	(44,7				
355.2 Power Generation Equipment Collection 360.2 Force Mains 361.2 Sewer Gravity Mains 363.2 Services to Customers 364.2 Flow Measuring Devices 366.6 Reuse Services 366.6 Reuse Meters & Installations 371.3 Pumping Equipment 371.5 Pumping Equipment 371.5 Reuse Distribution Reservoirs 374.5 Reuse Transmission & Distribution 375.6 Reuse Transmission & Distribution 380.4 Treatment & Disposal Equip Wastewater Treatment 382.4 Outfall Lines 389.2 Other Plant Collection 389.3 Other Plant Wastewater Treatment 389.5 Other Plant Wastewater Treatment 389.5 Other Plant Wastewater Treatment 389.5 Other Plant Wastewater Treatment 389.7 Office Furniture & Equipment	3,9:				
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371.5 Pumping Equipment Reclaimed Water Treatment 371.5 Reuse Distribution Reservoirs 375.6 Reuse Transmission & Distribution 375.6 Reuse Transmission & Distribution 380.4 Treatment & Disposal Equip Wastewater Treatment 382.4 Outfall Lines 389.2 Other Plant Collection 483.3 Other Plant Pump 589.4 Other Plant Wastewater Treatment 589.5 Other Plant Wastewater Treatment 589.5 Other Plant Reclaimed Water Treatment 599.7 Office Furniture & Equipment 4,108	(19			371.3 Pumping Equipment	57
59 374.5 Reuse Distribution Reservoirs 60 375.6 Reuse Transmission & Distribution 61 380.4 Treatment & Disposal Equip Wastewater Treatment 62 382.4 Outfall Lines 63 389.2 Other Plant Collection 64 389.3 Other Plant Pump 65 389.4 Other Plant Wastewater Treatment 66 389.5 Other Plant Reclaimed Water Treatment 67 390.7 Office Furniture & Equipment 4,108	(
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67 390.7 Office Furniture & Equipment 4,108	(3			389.4 Other Plant Wastewater Treatment	55
	(-			389.5 Other Plant Reclaimed Water Treatment	66
	3,1		4,108	390.7 Office Furniture & Equipment	67
68 393.7 Tool, Shap & Miscellaneous Equipment 4,447	3,4		4,447		68
59 396.7 Communication Equipment 11,985	9,3		11,985		
70 397.7 Miscellaneous Equipment Wastewater	(
	(63,0	\$	(87 535)		
71 Fotal Adjustment to Accomplepted attorner COA 9 (82,333) 5	100,0	•	(02,353)		, 1

Schedule of Adjustments to Rate Base Company: Sanlando Utilities Corp. Docket No.: 099402-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

Line No.	Description	Water	Westerness
1	(C) Accumulated Depreciation	vvater	Wastewater
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 11	(3) Reverse Prior Period Allocations from Utilities Inc.		
12	340.5 Office Furniture & Equipment 348.5 Water Plant Allocated	32,797	
13	Total Reversal of Prior Period Allocations	82,893	
14	(4) Common Plant Allocations between Systems	\$ 115,690 \$	
15	304.5 / 354.7 Structures & Improvements	30.040	(25.540)
16	340.5 / 390.7 Office Furniture & Equipment	39,940 114,924	(39,940)
17	341.5 / 341.7 Transportation Equipment	145,808	(114,924)
18	343.5 / 393.7 Tools, Shop & Garage Equipment	(23,411)	(145,808)
19	344.5 / 394.7 Laboratory Equipment	1,729	23,411
20	346.5 / 396.7 Communication Equipment	(30,471)	(1,729) 30,471
21	347.5 / 397.7 Miscellaneous Equipment	(1)	30,471
22	Total Common Plant Allocations between Systems	\$ 248,519 \$	(248,519)
23	(5) Reclassify Accumulated Depr related to Plant reclassification	3 248,313 3	(246,319)
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	3,440	(3,353,048)
27	354.7 Structures & Improvements General Pit		3,353,048
28	Total Accum Depr - Reclassified Plant	\$ - \$	3,533,048
29	(6) Adjust accumulated depreciations for Vehicle usage by Sanjando	\$ 45,460 \$	35,304
30	(7) Pro Forma Plant Additions	7 -3,-00 7	33,304
31	311.3 Replace Well Pumps 1A, 3, 5, 7	(4,000)	
32	354.4 Electrical Improvements Design Wekiva WWTP	(4,000)	(1,875)
33	331.4 Water Main Relocations SR 434 / Sr 434 east of I-4	(1,456)	(1,0)3)
34	360.2 Force Main Relocations SR 434 east of I-4	11,430)	(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	<u>, (5,450) </u>	(34,330)
39	311.3 Replace Well Pumps 1A, 3, 5, 7	39,470	
40	331.4 Water Main Relocations SR 434 / Sr 434 east of 1-4	24,697	
41	360.2 Force Main Relocations SR 434 east of I-4	24,037	18,804
42	Total Adjustments Accum Depr - Retirements	\$ 64,167 \$	18,804
43	Total Adjustments to Accumulated Depreciation		(484,909)
44	(D) Contributions in Aid of Construction	237,107 0	(101,303)
45	(1) Restating CIAC Per Commission Ordered Adjustments:		
45	Transmission & Distribution Mains	126,887	
47	Service Lines	20,271	
48	Force Mains	20,271	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	200,001
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	20,777	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	Тар	\$ 340,475 \$	(21,928)
68	Total Adjustments CfAC		698,756
			930,130

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 REVISED Page 4 of 4 Preparer: Kirsten Weeks

Line			
No.	Description	Water	Wastewater
1	(E) Accumulated Amortization Contributions in Aid of Construction		
2	(1) Restating CIAC Per Commission Ordered Adjustments:		
3	Fransmission & 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	Тар	\$ (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

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.

ne o				Water		Sewer
ĭ	Final Rates	- 		water		Jewei
2	Current & Accrued Assets (13 Month Average)					
3	Cash	Α	\$	6,764	\$	7,598
1	Accounts Rec less Accum. Provision for Uncoll Accts	Α	·	391,459	•	439,72
	Materials & Supplies	В		6,143		6,49
5	Misc. Current & Accrued Assets	С		19,163		14,88
	Misc. Current & Accrued Assets - Deferred Rate Case Exp	С		99,928		77,60
}	· ·			,		,
)	Current & Accrued Liabilities(13 Month Average)					
0	Accounts Payable	С	\$	(55,901)	Ś	(43,41
1	Customer Deposits	Ċ	•	(48,840)	•	(37,92
2	Accrued Taxes	Ċ		(119,714)		(92,96
3	Accrued Interest	C		1,500		1,16
3	Misc. Current & Accrued Liabilities	C		(680)		(52
5		~		(000)		(~-
5	Working Capital (Balance Sheet Method)		Ś	299,821	\$	372,62
7	, , , , , , , , , , , , , , , , , , , ,		<u> </u>		-	372,02
8						
9						
0	Interim Rates					
1	Current & Accrued Assets (13 Month Average)					
2	Cash	А	\$	6,764	¢	7,59
3	Accounts Rec less Accum. Provision for Uncoll Accts	A	ý	391,459	Ţ	439,72
4	Materials & Supplies	В		6,143		6,49
5	Misc. Current & Accrued Assets	C		19,163		14,88
5	Misc. Current & Accided Assets	C		19,103		14,00
7	Current & Accrued Liabilities(13 Month Average)					
3	Accounts Payable	С	\$	(55,901)	ċ	///2 //1
) }	Customer Deposits	C	Þ	(48,840)	Þ	(43,41
,	Accrued Taxes	C		, , ,		(37,92
	Accrued Interest			(119,714)		(92,96
1 2	Accrued interest Misc. Current & Accrued Liabilities	C		1,500		1,16
2 3	wisc, current & Accrued Liabilities	С		(680)		(52
	Marting Contact (Dalaman Chant & Sath and)			100.000		205.00
4	Working Capital (Balance Sheet Method)		\$	199,893	\$	295,02

Notes:

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

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 led 12/31/07	(3) Test Year led 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	5	 	 	-	_	
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		 <u> </u>	 			
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		(,=:,===,==0;		1- //	
38	Accumulated Deferred Income Taxes	520,703	578,116		520,749	
	continued being a single to the	 	 			
39 40	Total Equity Capital and Liabilities	\$ 24,069,476	\$ 27,832,411	\$	25,356,512	

Company: Sanlando Utilities Corp. Bocket No.: 090402-WS Test Year Ended: December 31, 2008 Schedule: A-19 REVISED Page Z of 2 Proparor: 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)	(19)	(11)	(12)	(13)	(14)	(15)
No.	EQUITY CAPITAL & CLABILITIES		Dec-07	Jan-08	Feb-04	Mar-08	Apr-Ol	May-05	Jun-08	Jul-GI	Aug-04	Sep-O#	Oct-08	Nov-08		3- Month Average
1 0	ommon Stock issued	-5	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 S	3,575
	Preferred Stock Issued														44451.734	44 467 11-
	Additional Pald 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	10,714,689	14,551,721	14,551,721	14,551,721 4,818,553	11,496,449 5,066,323
	Retained Earnings		4,772,863	4,978,216	5,105,436	4,907,756	4,990,869	5,262,799	5,081.316	5.116.893	5,290,116	5,165,196	5,094,040	5,157,580	4,00,618,9	5,000,325
6	Other Equity Capital	-														
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
9 1	Bonds															
10 1	leacquired Boods															
	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	7,100,823
12 (Other Long-Term Debt	_														
14 1	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	7,100,823
15	Accounts Pavable		259,737	128,404	99,821	90,798	97.865	87,734	106,907	103,512	91,691	67,442	46,033	45,791	76.844	99,314
	Notes Payable		235.733	110.151	33,042		37,003									
	Notes & Appounts Payable - Assoc. Cos.		(6,866,124)	(6,866,124)	(6,866,124)	(6,856,124)	(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)
	Customer Deposits		105,516	105,431	105.211	106,201	107.621	109,501	42,077	48,595	63,236	71,254	82,162	81,388	99,803	86,769
	Accrued Taxes		156,608	57,234	107,600	159,924	213,672	271,373	323,746	234,319	283.804	284,134	385,526	147,097	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 I 25	Misc. Current and Accrued Liabilities				· ·	:	·		5,831						9,867	1,208
	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																
	Advances for Construction															
	Prepaid Capacity Charges															
	Accum, Deferred ITC's															
31 (Operating Reserves	_														
	TOTAL DEFERRED CREDITS & OPER, RESERVES															
34		_														
	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
	azs: 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	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	578,116	520,749
39	recommissing the rate an surplime 14 feet		320,703	**30,771	-	364,435	×21,400									
40 1	Total Equity Capital and Liabilities	\$	14,069,476 \$	24,475,422 \$	24,682,217 \$	24,401,169 \$	14,490,530 \$	24,769,882 \$	24,663,745 \$	24,549,803 \$	24,718,196 5	24,520,505 \$	28,347,094 \$	28,113,138 \$	27,832,411 5	25,356,512

Docket No.: 090402-W5

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	(1)	(2) Balance Per	(3) Utility Test Year		(4) Utility		(5) Requested		(6) Requested	(7)
No.	Description	 Books	Adjustments	_	Adjusted Test Year		Revenue Adjustment		Annual Revenues	Supporting Schedule(s)
1	OPERATING REVENUES	\$ 3,061,746 \$	111,977_ (A)	\$	3,173,723	\$	460,784 (A)	\$	3,634,507	8-4, 8-3
3	Operation & Maintenance	2,195,615	(118,099) (B)		2,077,516		(B)		2,077,516	B-5, B-3
5 6	Depreciation, net of CIAC Amort.	424,469	(96,931) (C)		327,537		(C)		327,537	B-13, B-3
7	Amortization	÷			-				-	
8 9 10	Taxes Other Than Income	396,002	2,384 (D)		398,385		20,735 (D)		419,120	B-15, B-3
11 12	Provision for Income Taxes	 (37,428)	164,492 (E)	_	127,064		165,591 (E)	_	292,655	C-1, B-3
13 14	OPERATING EXPENSES	 2,978,657	(48,155)		2,930,503		186,326		3,116,829	
15	NET OPERATING INCOME	\$ 83,088 \$	160,132	\$	243,220	\$	274,458	\$	517,678	
16 17		·								
18 19	RATE BASE	\$ 9,029,701 \$	(2,670,026)	\$	6,359,675	!		\$	6,359,675	
20 21	RATE OF RETURN	 0.92 %			3.82	%			8.14%	

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	(1)		(2) Balance Per	(3) Utility Test Year	(4) Utility Adjusted		(5) Requested Revenue	(6) Requested Annual	(7)
No.	Description		Books	Adjustments	 Test Year		Adjustment	 Revenues	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
3	Operation & Maintenance		1,965,278	118,545	2,083,822		(B)	2,083,822	8-6, B-3
5	Depreciation, net of CIAC Amort.		352,743	187,608	540,351		(C)	540,351	B-14, B-3
7	Amortization				-			-	
8 9 10	Taxes Other Than Income		359,429	12,655 (D)	372,084		26,226 (D)	398,310	B-15, B-3
11 12	Provision for Income Taxes		(28,582)	(39,863) (E)	 (68,445)		209,440 (E)	 140,995	С-1, в-3
13 14	OPERATING EXPENSES	******	2,648,868	278,945	 2,927,812		235,666	3,163,478	
15	NET OPERATING INCOME	\$	790,393 \$	(155,319)	\$ 635,074	\$	347,140	\$ 982,213	
16 17									
18 19	RATE BASE	\$	9,257,020 \$	2,809,481	\$ 12,066,501			\$ 12,066,501	
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

Total

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	(2)	(3)	(4)	(5)
No.	Type of Service	Consultants	Amount	Description of Work Performed
1 2	Meter Reading Computer Maintenance	Sunstate Meter & Supply, Inc. 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		Meter reading services 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 4	Computer Amortization & Program C Internet Supplier	o: Ashwood Computer Co. AT&T Paul D, Burris; CDW Computer Centers Inc.; Covad Communications; Lisa Ann Crossett; Steven M. Lubertozzi; MPINET; Webex Communications		Program Costs Internet Services
5 6	Accounting Studies Audit Fees	WSC Personnel PriceWaterhouseCoopers, LLC.		Accounting Services Audit Services
7 8	Employment Finders Fees Engineering Fees	Garelli Wong Massey Service, Inc.; CPH Engineers, Inc.; Utility Service, Inc.		Temporary Employment Services 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 11 12	Payroll Services Tax Return Review Temporary Employment Fee	Automatic Data Processing, Inc. PriceWaterhouseCoopers, LLC. Ajilon Consulting; Ajilon Professional Staffing LLC; Benchmark Staffing, Inc.; Casey Accounting & Finance Resources; Adenike Dosunmu; Jackson Wabash; Office Team; Robert Half International	8,853	Payroll Services Tax Return Permanent Employment
13	Other Outside Services	ATC Engineering Inc; Michelle Sandra Cohn; Crowe Chizek and Company LLC; Daniel Delgado; John	9,275	
		Haynes; Lacerte; Alice Lau; Brent Lawrence; Malcom Pirnie, Inc.; US Bank Trust National Association; Whitelight Group LLC		
14	Water / Wastewater Testing		47,854	
		_		

229,967

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.

	(1)	(2)	(3)	(4)	(5)
		Reconciled to			
		Requested Rate Base			
Line No.	Class of Capital	AYE 12/31/08	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	\$8,542,895	46.36%	6.65%	3.089
2	Short Term Debt	1,885,254	10.23%	4.30%	0.449
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	\$18,426,176	100.00%		8.149

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

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Interim [] Final [x]

Historical [x] Projected []

Florida Public Service Commission

Schedule D-2 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
				Thirteen	Reconciliation Adj	ustments	Reconciled to
Line		Balance	Balance	Month		Pro Rata	Requested Rate Base
No.	Class of Capital	12/31/2007	12/31/2008	Average	Pro Rata	Percentage	AYE 12/31/08
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(171,457,106)	47.58%	8,542,89
2	Short Term Debt	15,500,000	49,775,000	39,713,462	(37,828,208)	10.50%	1,885,25
3	Preferred Stock	-	-		•	0.00%	
4	Common Equity	158,372,419	157,737,014	158,595,058	(151,068,405)	41.92%	7,526,65
5	Customer Deposits	105,516	99,803	86,777	-	n/a	86,77
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	384,59
9	Other (Explain)				-	0.00%	
10							
11	Total	354,359,475	388,033,143	378,779,893	(360,353,718)	100.00%	18,426,17

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, cummulative 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

Docket No.: 090402-WS

Schedule Year Ended: December 31, 2008

Interim [X] Final [] Historic [X] 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	(1)	(2) Average Amount		(3) A-3 Utility			(4) Adjusted Utility	(5) Supporting
No.	Description	 Books	_/	Adjustments			Balance	Schedule(s)
1 2	Utility Plant in Service	\$ 19,643,029	\$	(569,193)	(A)	\$	19,073,836	A-5
3 4	Utility Land & Land Rights	130,342		(33,628)	(A)		96,714	A-3, A-5
5 6	Less: Non-Used & Useful Plant	-		-			-	A-7
7 8	Construction Work in Progress	3,021,010		(3,021,010)	(B)		-	A-3
9 10	Less: Accumulated Depreciation	(10,099,856)		78,756	(C)		(10,021,100)	A -9
11 12	Less: CIAC	(11,951,929)		582,948	(D)		(11,368,981)	A-12
13 14	Accumulated Amortization of CIAC	8,287,105		(144,788)	(E)		8,142,317	A-14
15 16	Acquisition Adjustments	-						-
17 18	Accum. Amort. of Acq. Adjustments	-						-
19 20	Advances For Construction	-						A-16
21 22	Working Capital Allowance	 ····		199,893	(F)	_	199,893	A-17
23	Total Rate Base	\$ 9,029,701	\$	(2,907,022)		\$	6,122,679	

Docket No.: 090402-WS

Schedule Year Ended: December 31, 2008

Interim [X] Final [] Historic [X] 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	(1)		(2) Average Amount		(3) A-3 Utility		·	(4) Adjusted Utility	(5) Supporting
No.	Description		Books	_	Adjustments			Balance	Schedule(s)
1 2	Utility Plant in Service	\$	24,962,220	\$	1,569,742	(A)	\$	26,531,962	A-6
3 4	Utility Land & Land Rights		203,378		6,675	(A)		210,053	A-3, A-6
5 6	Less: Non-Used & Useful Plant		÷		-			-	A-7
7 8	Construction Work in Progress		32,289		(32,289)	(B)		•	A-3
9 10	Less: Accumulated Depreciation		(11,968,283)		(469,177)	(C)		(12,437,460)	A-10
11 12	Less: CIAC		(13,236,312)		698,756	•		(12,537,556)	A-12
13 14	Accumulated Amortization of CIAC		9,263,728		10,206	(E)		9,273,934	A-14
15 16	Acquisition Adjustments		-						-
17 18	Accum. Amort. of Acq. Adjustments		-						-
19 20	Advances For Construction								A-16
21 22	Working Capital Allowance		-		295,025	(F)		295,025	A-17
23	Total Rate Base	\$	9,257,020	\$	2,078,938		\$	11,335,958	

Schedule of Adjustments to Rate Base Company: Sanlando Utilities Corp. Docket No.: 090402-WS

Schedule Year Ended: December 31, 2008

Interim (X) Final [)

Schedule: A-3 (Interim)
Page 1 of 4

Preparer: Kirsten Weeks Historic [X] Projected []

Florida Public Service Commission

Line No.	Description	Water	Wastewater
1	(A) Utility Plant in Service		
2	(1) Adjusting UPIS Per Commission Ordered Adjustments:		
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 10	311.3 Electric Pump Equip Water Treatment	3,484	
11	320.3 Water Treatment Equipment 330.4 Distribution Reservoirs & Standpipes	(94)	
12	331.4 Transmission & Distribution Mains	(39,565) (238,209)	
13	333.4 Service Lines		
14	334.4 Meters	(2) (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	(1,442)
20	348.5 Other Tangible Plant - Water	24,588	
21	354.3 Structures & Improvements - Pump Lift Station	2 .,500	(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	(2) Reclassify Plant		
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	(3) Reverse Prior Period Allocated UPIS		
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) \$	<u> </u>
43	(4) Rate Base Allocations from Utilities Inc.		
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	(5) Common Plant Allocations between Systems	(2.524)	
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 56	341.5 / 341.7 Transportation Equipment 343.5 / 393.7 Tools, Shop & Garage Equipment	(179,088)	179,088
57	344.5 / 394.7 Laboratory Equipment	(90,690)	90,690
		(9,410)	9,410
58 59	345.5 / 395.7 Power Operated Equipment 346.5 / 396.7 Communication Equipment	(38) 14 259	(14.250)
60	347.5 / 397.7 Miscellaneous Equipment	14,259 (719)	(14,259) 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	[6] 351 / 391 Adjust for Vehicle usage by Sanlando	\$ 75,245 \$	58,435
64	Total Adjustments to Utility Plant in Service		1,576,417
	Total majoration to carry florid in Sel Me	- (002,021) 4	2,210,411

Schedule of Adjustments to Rate Base Company: Sanlando Utilities Corp. Docket No.: 090402-W5

Schedule Year Ended: December 31, 2008

Interim [X] Final [] Historic [X] Projected [] Florida Public Service Commission Schedule: A-3 (Interim) Page 2 of 4

Preparer: Kirsten Weeks

Line No.	Description	Water	Wastewater
1	(B) Construction Work in Progress		
2 3	To remove from rate base average construction work in progress	\$ (3,021,010) \$ \$ (3,021,010) \$	(32,289)
4	Total Construction Work in Progress (C) Accumulated Depreciation	3 (3,021,010) 3	(32,289)
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 16	311.3 Electric Pump Equip Water Treatment	(786)	
17	320.3 Water Treatment Equipment 330.4 Distribution Reservoirs & Standpipes	(369) 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 32	347.5 Miscellaneous Equipment - Water 348.5 / 398.7 Other Plant	(8,944)	(2.444)
33	354.3 Structures & Improvements - Pump Lift Station	(3,147)	(2,444)
34	354.4 Structures & Improvements Wastewater Treatment		(44,739) 3,922
35	355.2 Power Generation Equipment Collection		3,522
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 47	380.4 Treatment & Disposal Equip Wastewater Treatment 382.4 Outfall Lines		(35,642)
48	389.2 Other Plant Collection		(21)
49	389.3 Other Plant Pump		(25) (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	(2) Rate Base Allocations from Utilities, Inc.		
58 50	304.5 / 354.7 Structures & Improvements	(72,596)	(56,377)
59 60	340.5 / 390.7 Office Furniture & Equipment 343.5 / 393.7 Tools, Shop & Garage Equipment	(54,451) (22,774)	(42,285)
61	344.5 / 394.7 Laboratory Equipment	(22,774)	(17,685)
62	346.5 / 396.7 Communication Equipment	(361) (24,593)	(281) (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)
	113		,,,

Schedule of Adjustments to Rate Base Company: Sanlando Utilities Corp. Docket No.: 090402-WS Schedule Year Ended: December 31, 2008 Florida Public Service Commission Schedule: A-3 (Interim) Page 3 of 4 Preparer: Kirsten Weeks

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

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	Total Common Plant Amocations between Systems	_ -z		<u> </u>	
17	(5) Reclassify Accumulated Deprine lated to Plant reclassification				
	304.3 Structures & Improvements Water Treatment		(3,440)		
18	·		3,440		
19	304.5 Structures & Improvements General		3,440		(3,353,048)
20	354.4 Structures & Improvements Treatment & Disposal Plant				3,353,048
21	354.7 Structures & Improvements General Pit	\$		\$	3,333,048
22	Total Accum Depr - Reclassified Plant		45,460		35,304
23	(6) Adjust accumulated depreciations for Vehicle usage by Sanlando	>	45,460	>	55,304
24		. —	20.755		[450,477]
25	Total Adjustments to Accumulated Depreciat	ion >	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		10,,		27,603
46	Structures & Improvements Wastewater Treatment				491,738
47	Services to Customers				(113,737)
48	Treatment & Disposal Wastewater Treatment				
48	·	-	63.600	ė	75483
	Adjustments CIAC - Property	-\$	62,800		481,087
50 51	Тар	>	340,475	>	(21,928)
52	Total Adjustments C	IAC \$	582,948	\$	698,756

Schedule of Adjustments to Rate Base Company: Sanlando Utilities Corp. Docket No.: 090402-W5 Schedule Year Ended: December 31, 2008 Florida Public Service Commission Schedule: A-3 (Interim) REVISED Page 4 of 4

Preparer: Kirsten Weeks

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

Line		Water	Wastewater
No.	Description	VVALET	Vasitewort.
1	(E) Accumulated Amortization Contributions in Aid of Construction		
2	(1) Restating CIAC Per Commission Ordered Adjustments:	(210,394)	
3	Transmission & Distribution Mains	(23,226)	
4	Service Lines	(23,220)	(68,911)
5	Force Mains		(136,301)
6	Gravity Mains / Manholes		(34)
7	Outfall Lines	4 (200,600) 6	,
8	Adjustments CIAC Amortization - Lines	\$ (233,620) \$	(203,246)
9	Meters	(14,072)	
10	Meter Installations	(494)	
11	Hydrants .	(14,431)	<u> </u>
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	Тар	\$ (51,936.00)	\$ (5,609.00)
30	, op		
31	Total Adjustments Accumulated Amortization CIAC	\$ (144,788)	\$ 10,206
32	(ball / w) but it is a second of the second	· · · · · · · · · · · · · · · · · · ·	
33			
34	(F) Working Capital		
34	Per Schedule A17	\$ 199,893	\$ 295,025
35	Let Solicanic WT1		<u> </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 [X] Final []
Historic [X] 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	(1)		(2) Balance Per		(3) Utility Test Year		(4) Utility Adjusted		(5) Requested Revenue			(6) Requested Annual	(7) Supporting
No.	Description		Books		Adjustments	_	 Test Year	_	Adjustment			Revenues	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	O		2 405 545		(454.400)	, a .	2 244 227			/ 0\		2,041,207	B-5, B-3
3 4	Operation & Maintenance		2,195,615		(154,409)	(B)	2,041,207			(B)		2,041,207	D-5, D-3
5	Depreciation, net of CIAC Amort.		424,469		(99,837)	(C)	324,632			(C)		324,632	8-13, B-3
6													
7	Amortization		•				0					-	B-3
8	Taxes Other Than Income		396.002		3,571	(D)	399,573		15,007	(D)		414,580	B-15, B-3
10	Takes Sales (Ilah Ilasa)		-		4,0	\- ,	500,010		,	1-1			
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	s	83,088	\$	216,660		\$ 299,748	\$	198,639		s	498,386	
16	THE COLUMN THE STATE OF THE STA	<u> </u>	00,000	Ť	210,000		 200,740	<u> </u>	100,000	=			
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%	

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Interim [X] Final []
Historic [X] 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	(1)		(2) Balance Per		(3) Utility Test Year		(4) Utility Adjusted		(5) Requested Revenue		ſ	(6) Requested Annual	(7) Supporting
No.	<u>Description</u>		Books		Adjustments	<u> </u>	 Test Year		Adjustment			Revenues	Schedule(s)
1 2	OPERATING REVENUES	\$	3,439,261	\$	123,626	_(A)	\$ 3,562,887	\$	401,564	(A)	_\$	3,964,451	B-4, B-3
3	Operation & Maintenance		1,965,278		83,077	(B)	2,048,354			(B)		2,048,354	B-6, B-3
5 6	Depreciation, net of CIAC Amort.		352,743		153,698	(C)	506,441			(C)		506,441	B-14, B-3
7	Amortization		-				0					-	B-3
9	Taxes Other Than Income		359,429		2,585	(D)	362,014		18,070	(D)		380,084	B-15, B-3
11 12	Provision for Income Taxes		(28,582)		(9,966)	(E)	 (38,548)		144,308	(E)		105,760	C-1, B-3
13 14	OPERATING EXPENSES	_	2,648,868		229,394	-	 2,878,261		162,378			3,040,639	
15 16	NET OPERATING INCOME	\$	790,393	\$	(105,768)	<u>-</u>	\$ 684,625	\$	239,186	:	\$	922,747	
17 18	RATE BASE	\$	9,257,020	\$	2,078,938		\$ 11,335,958				_\$	11,335,958	
19 20												<u></u>	
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.

Schedule D-1 (Interim) REVISED

Docket No.: 090402-WS

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Dan Ciecierski

Interim [x] Final [] Historical [x] Projected []

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.

	(1)	(2)	(3)	(4)	(5)
		Reconciled to			
		Requested Rate Base			
Line No.	Class of Capital	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	17,458,637	100.00%	_	8.14%
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.

Schedule D-2 (Interim) REVISED

Docket No.: 090402-WS

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Dan Ciecierski

Interim [x] Final []
Historical [x] Projected []

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
				-	Reconciliation Adj	ustments	Reconciled to
Line		Prior Year	Test Year	Simple		Pro Rata	Requested Rate Base
No.	Class of Capital	Balance	Balance	Average	Pro Rata	Percentage	AYE
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)			<u> </u>		0.00%	
10							
11	Total	354,359,475	388,033,143	378,779,893	(361,321,256)	100.00%	17,458,637

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.

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Recap Schedules: 0-1