090402-WS

CLASS A WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE AND ENGINEERING MINIMUM FILING REQUIREMENTS

OF

Sanlando Utilities Corporation Exact Legal Name of Utility

VOLUME I



FOR THE

Test Year Ended: December 31, 2008

PSC-COMMISSION CLERK

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

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

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Schedule of Water Rate Base

Florida Public Service Commission

Company: Sanlando Utílities Corp.

Docket No.: 090402-W5

Schedule Year Ended: December 31, 2008

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

Schedule: A-1 Page 1 of 1

Preparer: Kirsten Weeks

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

	(1)	Ave	(2) erage Amount	(3) A-3			(4) Adjusted	(5)
Line No.	Description		Per Books	 Utility Adjustments		_	Utility Balance	Supporting Schedule(s)
1 2	Utility Plant in Service	\$	19,643,029	\$ (490,836)	(A)	\$	19,152,193	A-3, 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)	137,467	(C)		(9,962,389)	A-3, 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			299,835	(F)		299,835	A-17
23	Total Rate Base	\$	9,029,701	\$ (2,670,013)		\$	6,359,688	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Schedule Year Ended: December 31, 2008

Interim [] Final [X] Historic [X] Projected [] Schedule: A-2 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 Heid For Future Use.

	(1)	Ave	(2) erage Amount	_	(3) A-3	-		(4) Adjusted	(5)
Line			Per		Utility			Utility	Supporting
No.	Description		Books		Adjustments		_	Balance	Schedule(s)
1	Utility Plant in Service	\$	24,962,220	\$	2,238,414	(A)	\$	27,200,634	A-3, A-6
2									
3 4	Utility Land & Land Rights		203,378		6,675	(A)		210,053	A-3, A-6
5	Less: Non-Used & Useful Plant		-		-			-	A-7
6 7	Construction Work in Progress		32,289		(32,289)	/D1			A-3
8	COURT OCTION ANOLY IN PLOBLESS		32,203		(52,289)	(6)		-	A-3
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	LESS. CINC		(15,250,512)		030,730	(0)		(12,551,550)	7, 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	A.E Fou Courtement of								A-16
19 20	Advances For Construction								A-10
21	Working Capital Allowance				372,639	(F)		372,639	A-17
22								<u> </u>	
23	Total Rate Base	\$	9,257,020	\$	2,809,492		\$	12,066,512	

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

Florida Public Service Commission Schedule: A-3 Page 1 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.

	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)	(B4,737
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		•
19	347.5 Miscellaneous Equipment - Water	(9,584) 12,710	(7,442
20			
	348.5 Other Tangible Plant - Water	24,588	(c.cc)
21 22	354.3 Structures & Improvements - Pump Lift Station		(5,657
	360.2 Force Mains		(185,608
23	361.2 Sewer Gravity Mains / Manholes		167,575
24	363.2 Services to Customers		185,53
25	375.6 Reuse Transmission & Distribution		(319,907
26	380.4 Treatment & Disposal Equip Wastewater Treatment	4	(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	562,56 9	
33	304.5 Structures & Improvements General	(562,569)	
34	353.2 Land & Land Rights		(203,375
35	353.4 Land & Land Rights Treatment		203,378
36	354.4 Structures & Improvements Treatment & Disposel Plant		4,665,245
37	354.7 Structures & Improvements General Plt		(4,665,245
38	Total Adjustments Reclassifying Plant	\$.	<u> </u>
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
45		24,580	19,088
45 4 3	346.5 / 396.7 Communication Equipment	24,300	
49	346.5 / 396.7 Communication Equipment Total Rate Base Allocations from Utilities Inc.		
4 9 50	Total Rate Base Allocations from Utilities Inc.		
4 9 50 51	Total Rate Base Allocations from Utilities Inc. (5) Common Plant Allocations between Systems	\$ 1,082,927	\$ 840,977
49 50 51 52	Total Rate Base Allocations from Utilities Inc. (5) Common Plant Allocations between Systems 303.5 Land and Land Rights		\$ 840,977 3,831
4 9 50 51 52 53	Total Rate Base Allocations from Utilities Inc. (5) Common Plant Allocations between Systems 303.5 Land and Land Rights 304.5 / 354.7 Structures & Improvements	\$ 1,082,927 (3,831) (102,027)	\$ 840,977 3,831 102,027
49 50 51 52 53 54	Total Rate Base Allocations from Utilities Inc. (5) Common Plant Allocations between Systems 303.5 Land and Land Rights 304.5 / 354.7 Structures & Improvements 340.5 / 390.7 Office Furniture & Equipment	\$ 1,082,927 (3,831) (102,027) (581,061)	\$ 840,977 3,831 102,027 581,061
49 50 51 52 53 54	Total Rate Base Allocations from Utilities Inc. (5) Common Plant Allocations between Systems 303.5 Land and Land Rights 304.5 / 354.7 Structures & Improvements 340.5 / 390.7 Office Furniture & Equipment 341.5 / 341.7 Transportation Equipment	\$ 1,082,927 (3,831) (102,027) (581,061) (179,088)	\$ 840,977 3,831 102,027 581,061 179,088
49 50 51 52 53 54 55	Total Rate Base Allocations from Utilities Inc. (5) Common Plant Allocations between Systems 303.5 Land and Land Rights 304.5 / 354.7 Structures & Improvements 340.5 / 390.7 Office Furniture & Equipment 341.5 / 341.7 Transportation Equipment 343.5 / 393.7 Tools, Shop & Garage Equipment	(3,831) (102,027) (581,061) (179,088) (90,690)	\$ 840,977 3,831 102,027 581,061 179,088 90,690
49 50 51 52 53 54 55 56 37	Total Rate Base Allocations from Utilities Inc. (5) Common Plant Allocations between Systems 303.5 Land and Land Rights 304.5 / 354.7 Structures & Improvements 340.5 / 390.7 Office Furniture & Equipment 341.5 / 341.7 Transportation Equipment 343.5 / 393.7 Tools, Shop & Garage Equipment 343.5 / 393.7 Laboratory Equipment	\$ 1,082,927 (3,831) (102,027) (581,061) (179,088) (90,690) (9,410)	\$ 840,977 3,831 102,027 581,061 179,088 90,690 9,410
49 50 51 52 53 54 55 56 57	Total Rate Base Allocations from Utilities Inc. (5) Common Plant Allocations between Systems 303.5 Land and Land Rights 304.5 / 354.7 Structures & Improvements 340.5 / 390.7 Office Furniture & Equipment 341.5 / 341.7 Transportation Equipment 343.5 / 393.7 Tools, Shop & Garage Equipment 343.5 / 394.7 Laboratory Equipment 343.5 / 395.7 Power Operated Equipment	\$ 1,082,927 (3,831) (102,027) (581,061) (179,088) (90,690) (9,410) (38)	\$ 840,977 3,831 102,027 581,061 179,088 90,690 9,410
49 50 51 52 53 54 55 56 57 58	Total Rate Base Allocations from Utilities Inc. (5) Common Plant Allocations between Systems 303.5 Land and Land Rights 304.5 / 354.7 Structures & Improvements 340.5 / 390.7 Office Furniture & Equipment 341.5 / 341.7 Transportation Equipment 343.5 / 393.7 Tools, Shop & Garage Equipment 343.5 / 395.7 Power Operated Equipment 345.5 / 395.7 Power Operated Equipment 346.5 / 396.7 Communication Equipment	\$ 1,082,927 (3,831) (102,027) (581,061) (179,088) (90,690) (9,410) (38) 14,259	\$ 840,977 3,831 102,027 581,051 179,088 90,690 9,410 366 [14,255
49 50 51 52 53 54 55 56 37 58 59	Total Rate Base Allocations from Utilities Inc. (5) Common Plant Allocations between Systems 303.5 Land and Land Rights 304.5 / 354.7 Structures & Improvements 340.5 / 390.7 Office Furniture & Equipment 341.5 / 341.7 Transportation Equipment 343.5 / 393.7 Tools, Shop & Garage Equipment 343.5 / 394.7 Laboratory Equipment 344.5 / 394.7 Laboratory Equipment 345.5 / 395.7 Power Operated Equipment 345.5 / 395.7 Communication Equipment 347.5 / 397.7 Miscellaneous Equipment	\$ 1,082,927 (3,831) (102,027) (581,061) (179,088) (90,690) (9,410) (38) 14,259 (694)	\$ 840,977 3,831 102,027 581,063 179,088 90,690 9,410 36 [14,255 694
49 50 51 52 53 54 55 56 57 58 59 60	Total Rate Base Allocations from Utilities Inc. (5) Common Plant Allocations between Systems 303.5 Land and Land Rights 304.5 / 354.7 Structures & Improvements 340.5 / 390.7 Office Furniture & Equipment 341.5 / 341.7 Transportation Equipment 343.5 / 393.7 Tools, Shop & Garage Equipment 343.5 / 393.7 Tools, Shop & Garage Equipment 345.5 / 395.7 Power Operated Equipment 345.5 / 395.7 Power Operated Equipment 345.5 / 396.7 Communication Equipment 347.5 / 397.7 Miscellaneous Equipment 348.5 / 398.7 Other Plant Allocated	\$ 1,082,917 (3,831) (102,027) (581,061) (179,088) (90,690) (9,410) (38) 14,259 (694) (9,775)	\$ 840,977 3,831 102,027 581,061 179,088 90,690 9,410 38 (14,259 649 9,775
49 50 51 52 53 54 55 56 37 58	Total Rate Base Allocations from Utilities Inc. (5) Common Plant Allocations between Systems 303.5 Land and Land Rights 304.5 / 354.7 Structures & Improvements 340.5 / 390.7 Office Furniture & Equipment 341.5 / 341.7 Transportation Equipment 343.5 / 393.7 Tools, Shop & Garage Equipment 343.5 / 394.7 Laboratory Equipment 344.5 / 394.7 Laboratory Equipment 345.5 / 395.7 Power Operated Equipment 345.5 / 395.7 Communication Equipment 347.5 / 397.7 Miscellaneous Equipment	\$ 1,082,917 (3,831) (102,027) (581,061) (179,088) (90,690) (9,410) (38) 14,259 (694) (9,775)	

Schedule of Adjustments to Rate Base

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Schedule Year Ended: December 31, 2008

Interim [] Final [X]

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

Line N		Water	Wastewater
1	(A) Utility Plant in Service		
2	(7) Pro Forma Plant Additions		
3 4	311.3 Replace Well Pumps 1A, 3, 5, 7	80,000	
5	354.4 Electrical Improvements Design Wekiva WWTP		75,000
6	331.4 Water Main Relocations SR 434 / Sr 434 east of I-4 360.2 Force Main Relocations SR 434 east of I-4	62,500	
7	380.4 Nitrogen removal Treatment Design Des Pinar / Wekiva		62,500
8	380.4 Oes Pinar WWTP upgrade for Nitrogen removal Treatment		50,000
9	Total Pro Forma Plant Additions	143 500	\$ 500,000 \$ 687,500
10	(8) Retirements related to Pro Forma Additions	\$ 142,500	\$ 687,300
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)
1,5	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 Depredation		
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 30	311.2 Electric Pump Equipment Source of Supply	(514)	
31	311.3 Electric Pump Equip Water Treatment 320.3 Water Treatment Equipment	(786) (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)	(2,151)
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)	(2.444)
47	348.5 / 398.7 Other Plant	(3,147)	(2,444) (44,739)
48	354.3 Structures & Improvements - Pump Lift Station		3,922
49	354.4 Structures & Improvements Wastewater Treatment		(8)
50 51	355.2 Power Generation Equipment Collection 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	4 109	(44) 3,191
67	390.7 Office Furniture & Equipment	4,108 4,447	3,191 3,454
68	393.7 Tool, Shop & Miscellaneous Equipment	4,44 <i>7</i> 11,985	9,307
69 70	396.7 Communication Equipment 397.7 Miscellaneous Equipment Wastewater	11,307	9,307
70	Total Adjustment to Accum Depreciation per COA \$	(82,535)	
,,	ioral valiantilitus voltatili pabliculation hei cov	(02,000)	105,578)

Schedule of Adjustments to Rate Base Company: Sanlando Utilities Corp. Docket No.: 990402-WS Schedule Year Ended: December 31, 2008 Interlm [] 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				· · · · · · · · · · · · · · · · · · ·
Na.	Description (C) Accumulated Depreciation		Water	Wastewater
2	(2) Rate Base Allocations from Utilities, Inc.			
3	304.5 / 354.7 Structures & Improvements			
4	340.5 / 390.7 Office Furniture & Equipment		(72,596)	(56,377)
5	343.5 / 393.7 Tools, Shop & Garage Equipment		(54,451)	(42,285)
6	344.5 / 394.7 Laboratory Equipment		(22,774)	(17,685)
7	346.5 / 396.7 Communication Equipment		(361)	(281)
8	340.5 / 390.7 Office Furniture & Equipment - Computers		(24,593)	(19,099)
9	Total Rate Base Allocation Adjustment from Utilities, Inc.	\$	(73,602) (248,378) \$	(57,158)
10	(3) Reverse Prior Period Allocations from Utilities Inc.	<u> </u>	(240,370) \$	(192,884)
11	340.5 Office Furniture & Equipment		32,797	
12	348.5 Water Plant Aliocated		82,893	
13	Total Reversal of Prior Period Allocations	\$	115,690 \$	
14	(4) Common Plant Allocations between Systems	-7	223,030 \$	
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			12.200
24	304.3 Structures & Improvements Water Treatment		(3,440)	
25	304.5 Structures & Improvements General		3,440	
26	354.4 Structures & Improvements Treatment & Disposal Plant		*,,**	(3,353,048)
27	354.7 Structures & Improvements General Plt			3,353,048
28	Total Accum Depr - Reclassified Plant	\$	- \$	
29	(6) Adjust accumulated depreciations for Vehicle usage by Sanlando	Ś	45,460 \$	35,304
30	(7) Pro Forma Plant Additions	•	10,100 \$	20,004
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)	(2,0,0)
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 (-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	\$	137,457 \$	(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)
6 5	Treatment & Disposal Wastewater Treatment			75483
65	Adjustments CIAC - Property	\$	62,800 \$	481,087
67	Тар	\$	340,475 \$	(21,928)
68	Total Adjustments CIAC	\$	582,948 \$	698,756

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

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

Explanation: Provide a	i detailed descript)	on of all adju	stments to rai	e base per b	ooks, with a t	otal for each rate	base line item.

rine			
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) \$	(205,245)
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 Mater Fee	36	
23	Structures & Improvements Pump Lift Station		(94,333)
24	Structures & Improvements Wastewater Treatment		103,741
25	Services to Customers		71,035
26	Treatment & Disposal Wastewater Treatment		(61,199)
27	Reuse Services		3,629
28	Adjustments CIAC Amortization - Property	\$ 169,765 \$	221,061
29	Tap	\$ (51,936) \$	(5,609)
30			
31	Total Adjustments Accumulated Amortization CIAC	\$ (144,788) \$	10,206
32			
33	(F) Working Capital per Schedule A-17	\$ 299,835 \$	372,639

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

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Schedule: A-4 Page 1 of 1

Preparer: Kirsten Weeks

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

		Year-Eng	Balance	2
Description		Water	١	<i>Nastewater</i>
Balance 12/31/2005	\$	15,922,686	\$	22,805,116
Additions		1,076,646		1,773,273
Retirements		(39,147)		(52,673
Adjustments				
Balance 12/31/2006	\$	16,960,185	\$	24,525,716
Additions		476,291		449,191
Retirements				
Adjustments (rounding)				(1
Balance 12/31/2007 ¹	\$	17,436,476	\$	24,974 ,9 06
Adjustment to Common Plant Allocations between Systems		323,868		(323,868
Adjusted Balance 12/31/2007		17,760,344		24,651,038
Additions		4,975,689		1,984,989
Retirements		(6,150)		(41,755
Balance 12/31/2008 ²		22,729,883		26,594,272
Adjustment to Common Plant Allocations between Systems		1,572,527		(1,572,527
Adjustment to reverse Common Plant Allocations between Systems		(323,868)		323,868
Adjustments (rounding)				2
Adjusted Balance 12/31/2008	\$	23,978,542	\$	25,345,615
	Balance 12/31/2005 Additions Retirements Adjustments Balance 12/31/2006 Additions Retirements Adjustments (rounding) Balance 12/31/2007 Adjustment to Common Plant Allocations between Systems Adjusted Balance 12/31/2007 Additions Retirements Balance 12/31/2008 Adjustment to Common Plant Allocations between Systems Adjustment to Common Plant Allocations between Systems Adjustment to reverse Common Plant Allocations between Systems Adjustments (rounding)	Balance 12/31/2005 Additions Retirements Adjustments Balance 12/31/2006 Additions Retirements Adjustments (rounding) Balance 12/31/2007 Adjustment to Common Plant Allocations between Systems Adjusted Balance 12/31/2007 Additions Retirements Balance 12/31/2008 Adjustment to Common Plant Allocations between Systems Adjustment to Common Plant Allocations between Systems Adjustment to reverse Common Plant Allocations between Systems Adjustments (rounding)	Balance 12/31/2005 \$ 15,922,686 Additions 1,076,646 Retirements (39,147) Adjustments \$ 16,960,185 Additions 476,291 Retirements Adjustments (rounding) Balance 12/31/2007 ¹ \$ 17,436,476 Adjustment to Common Plant Allocations between Systems 323,868 Adjusted Balance 12/31/2007 17,760,344 Additions 4,975,689 Retirements (6,150) Balance 12/31/2008 ² 22,729,883 Adjustment to Common Plant Allocations between Systems 1,572,527 Adjustments (rounding) (323,868)	Balance 12/31/2005 \$ 15,922,686 \$ Additions Retirements (39,147) Adjustments \$ 16,960,185 \$ Additions Balance 12/31/2006 \$ 16,960,185 \$ 476,291 Retirements Adjustments (rounding) \$ 17,436,476 \$ 476,291 Balance 12/31/2007 1 \$ 17,436,476 \$ 323,868 Adjustment to Common Plant Allocations between Systems 323,868 4,975,689 Retirements (6,150) Balance 12/31/2008 2 22,729,883 Adjustment to Common Plant Allocations between Systems 1,572,527 Adjustment to reverse Common Plant Allocations between Systems (323,868) Adjustments (rounding) (323,868)

¹Note: Balance per 2007 Annual Report

²⁴ Note: Balance per 2008 Annual Report

Schedule: A-5

Page 1 of 2
Preparer: Kirsten Weeks

Recap Schedules: A-1, A-4

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Line	Prior Year	Test Year	13 Month		Adjusted	Non-Used &	Non-Used
No.	Account No. and Name	12/31/07	12/31/08	Average Balance	Adjustments	A <u>ve</u> rage	Useful %	Amoun
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ 480	•	\$ 480	\$ (480) \$			
3	302.1 Franchises	279,317	2 79, 317	279,317	(132,925)	146,3 9 2		
4	339.1 Other Plant & Misc. Equipment	-	-	-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT					-		
6	303.2 Land & Land Rights	46,000	46,000	46,000	(26,660)	19,340		
7	304.2 Structures & Improvements	172,048	198,602	185,492		185,492		
8	305.2 Collect. & Impound. Reservoirs	-	•	•				
9	306.2 Lake, River & Other Intakes	•		-		_		
10	307.2 Wells & Springs	691,140	830,197	724,196		724,196		
11	308.2 Infiltration Galleries & Tunnels	•	138,232	74,433		74,433		
12	309.2 Supply Mains	-	-			-		
13	310.2 Power Generation Equipment		2,069	509		509		
14	311.2 Pumping Equipment	-	10,867	5,837		5,837		
15	339.2 Other Plant & Misc. Equipment			-		-		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	75,578	75,578	75,578	(5,000)	70,578		
18	304.3 Structures & Improvements	343,540	377,415	368,276	573,247	941,523		
19	311.3 Pumping Equipment	1,459,661	2,928,123	1,812,841	44,014	1,856,855		
20	320.3 Water Treatment Equipment	392,345	398,088	397,151	(94)	397,057		
21	339.3 Other Plant & Misc. Equipment	-	2,745	1,056	• •	1,056		
22	TRANSMISSION & DISTRIBUTION PLANT		·	,		· -		
23	303.4 Land & Land Rights	-	_					
24	304.4 Structures & Improvements		-	_		_		
25	311.4 Pumping Equipment	-	17,917	9,003		9,003		
26	330.4 Distr. Reservoirs & Standpipes	1,090,675	1,090,675	1,091,193	(39,565)	1,051,628		
27	331.4 Transm. & Distribution Mains	7,768,032	7,923,943	7,825,151	(200,406)	7,624,745		
28	333.4 Services	1,356,228	1,395,276	1,374,049	(2)	1,374,047		
29	334.4 Meters & Meter Installations	1,316,909	1,477,511	1,372,539	(5,774)	1,366,765		
30	335.4 Hydrants	721,196	722,987	724,007	1-7: - 17	724,007		
31	336.4 Backflow Prevention Devices	,200	355	164		164		
32	339.4 Other Plant & Misc. Equipment		8,031	4,481		4,481		
33	GENERAL PLANT		_,	.,.02		.,		
34	303.5 Land & Land Rights	9,728	9,796	8,764	(1,968)	6,796		
35	304.5 Structures & Improvements	190,661	2,512,388	795,973	(454,337)	341,636		
36	340.5 Office Furniture & Equipment	458,547	2,132,927	1,449,369	161,268	1,610,637		
37	341.5 Transportation Equipment	666,642	616,984	409,697	(103,843)	305,854		
38	342.5 Stores Equipment		220,504	.05,057	(205,0.5)	,		
39	343.5 Tools, Shop & Garage Equipment	296,623	351,025	314,266	(65,527)	248,739		
40	344.5 Laboratory Equipment	21,480	21,550	21,528	(6,519)	15,009		
41	345.5 Power Operated Equipment	21,460	21,330 95	21,328	(38)	50		
42	346.5 Communication Equipment	96,947	97,278	93,313	21,782	115,095		
43	347.5 Miscellaneous Equipment	30,547	5,235	2,333	12,016	14,349		
45 44	348.5 Other Plant - Allocations	306,240	306,856	2,555 306,287	(293,652)	12,635		
44 45	Total	\$ 17,760,344			\$ (524,464) \$	19,248,907		

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

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

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

Florida Public Service Commission

348.5 Other Plant - Allocations
Total 343.5 Tools, Shop & Garage Equipment 344.5 Laboratory Equipment 341.5 Transportation Equipment 340.5 Office Furniture & Equipment 303.5 Land & Land Rights GENERAL PLANT 336.4 Backflow Prevention Devices 339.4 Other Plant & Misc. Equipment 35.4 Hydrants 331.4 Transm. & Distribution Mains 311.4 Pumping Equipment 104.4 Structures & Improvements 903.4 Land & Land Rights 320.3 Water Treatment Equipment 339.3 Other Plant & Misc. Equipment 304.3 Structures & Improvements RANSMISSION & DISTRIBUTION PLANT 11.3 Pumping Equipment 103.3 Land & Land Rights III.2 Pumping Equipment I39.2 Other Plant & Misc. Equipment VATER TREATMENT PLANT 307.2 Wells & Springs 106.2 Lake, River & Other intakes 39.1 Other Plant & Misc. Equipment SOURCE OF SUPPLY AND PUMPING PLANT 09.2 Supply Mains D8.2 Infiltration Galleries & Tunnels 04.2 Structures & Improvements 03.2 Land & Land Rights NTANGIBLE PLANT 10.2 Power Generation Equipment 05.2 Collect. & Impound, Reservoirs Stores Equipment Services Power Operated Equipment Structures & Improvements Meters & Meter Installations Distr. Reservoirs & Standpipes Account No. and Name Ξ 1,316,909 721,196 1,090,675 7,768,032 1,356,228 75,578 343,540 1,459,661 9,728 190,661 458,547 666,642 Dec-07 392,345 480 279,317 691,140 46,000 172,048 2 * 1,356,228 1,317,901 1,090,675 7,768,032 75,578 354,108 1,459,730 396,602 296,623 21,480 95 71,770 327 3,090 83,041 191,627 721,443 480 279,317 46,000 172,048 3 s 1,090,675 7,768,032 1,356,351 75,578 354,108 1,459,730 396,602 191,627 3,090 83,041 480 279,317 691,140 46,000 172,048 3 1,486,727 30,429 1,090,675 7,791,211 1,358,242 1,340,437 75,578 357,368 1,460,815 396,602 Mar-08 721,715 480 279,317 46,000 172,048 箩 75,578 358,895 1,460,815 396,602 279,461 1,486,962 1,368,600 1,345,316 726,911 298,155 21,550 1,090,675 7,805,111 Apr-08 480 279,317 30,405 46,000 172,048 9 40 34 1,090,675 7,811,062 1,374,247 75,578 377,317 1,468,555 397,763 1,348,768 727,080 9,884 279,461 1,488,042 32,790 480 279,317 46,000 178,827 3 w 276,935 1,520,787 13,692 1,090,675 7,817,422 1,376,174 1,352,143 75,578 377,431 1,468,657 397,763 694,746 727,080 - N 480 279,317 691,140 138,232 46,000 190,692 3 s 13,726 1,096,315 7,824,910 1,380,261 1,353,991 2,023,416 691,193 75,578 377,431 1,469,647 398,063 727,080 480 279,317 692,640 138,232 46,000 197,681 10,867 8 w 2,042,374 17,917 1,090,675 7,828,107 1,380,832 1,354,500 75,578 377,431 1,487,621 398,063 2,745 298,133 691,585 277,997 727,080 355 Aug-08 480 279,317 46,000 197,681 (9) s 9,760 506,135 2,072,728 640,894 353,184 21,550 95 17,917 1,091,041 7,860,280 1,382,443 1,363,277 722,630 355 75,578 377,495 1,497,969 398,063 2,745 46,000 197,681 480 279,317 4,880 138,232 (01) s 2,650,391 1,605,658 617,750 17,917 1,091,041 7,877,296 1,383,318 1,469,116 722,630 75,578 377,526 2,968,694 398,063 2,745 90-t20 827,195 138,232 480 279,317 9,720 8,031 46,000 194,997 Ξ Recap Schedules: A-1, A-4 ζ, 2,650,961 2,140,381 351,036 21,550 17,917 1,091,041 7,883,519 1,394,433 1,473,356 612,639 722,817 355 75,578 377,525 2,976,920 398,335 2,745 Nov-08 8,031 830,197 138,232 480 279,317 46,000 194,997 (12) 10,867 9,796 2,512,388 351,025 21,550 95 97,278 2,132,927 17,917 1,090,675 7,923,943 7,923,943 1,395,276 1,477,511 722,987 75,578 377,415 2,928,123 398,088 2,745 616,984 Dec-08 480 279,317 138,232 46,000 198,602 (13) 795,973 1,449,369 9,003 1,091,193 7,825,151 1,374,049 1,972,539 314,266 93,313 2,333 409,697 75,578 368,276 1,812,841 397,151 Average 13- Month 724,007 164 21,528 279,317 (14)

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Schedule: A-6 Page 1 of 2

Preparer: Kirsten Weeks

Recap Schedules: A-2, A-4

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

	(1) Line	(2) Prior Year	(3) Test Year	(4) 13 Month	(5)	(6) Adjusted	(7) Non-Used &	(8) Non-Used (
No.	Account No. and Name	12/31/07	12/31/08	Average Balance	Adjustments	Average	Useful %	Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 429			\$ (429) \$	-		
3	352.1 Franchises	87,919	87,919	87,919	(84,737)	3,182		
4	389.1 Other Plant & Misc. Equipment	-	-	-		-		
5	COLLECTION PLANT					-		
6	353.2 Land & Land Rights	202,552	203,894	203,378	(203,378)			
7	354.2 Structures & Improvements	•	-	•		-		
8	355.2 Power Gen Equipment	•	1,702	819		819		
9	360.2 Collection Sewers - Force	256,759	316,471	289,223	(141,912)	147,311		
10	361.2 Collection Sewers - Gravity	7,434,701	7,493,657	7,475,380	167,573	7,642,953		
11	362.2 Special Collecting Structures		-	-		•		
12	363.2 Services to Customers	-			185,538	185,538		
13	364.2 Flow Measuring Devices	-	620	381		381		
14	365.2 Flow Measuring Installations	-	-			-		
15	389.2 Other Plant & Misc. Equipment		2,396	1,659		1,659		
16	SYSTEM PUMPING PLANT			·				
17	353.3 Land & Land Rights	-				-		
18	354.3 Structures & Improvements	3,081,720	3,205,741	3,153,638	(5,657)	3,147,981		
19	370.3 Receiving Wells		•	-				
20	371.3 Pumping Equipment		14,442	10,671		10,671		
21	389.3 Other Plant & Misc. Equipment	-	22,473	12,615		12,615		
22	TREATMENT AND DISPOSAL PLANT		22,	,		-		
23	353.4 Land & Land Rights	_	_		203,378	203,378		
24	354.4 Structures & Improvements				4,740,245	4,740,245		
25	380.4 Treatment & Disposal Equipment	1,318,056	1,339,169	1,325,235	544,120	1,869,356		
26	381.4 Plant Sewers	1,010,030	-	1,323,230	344,120	1,000,000		
27	382.4 Outfall Sewer Lines	644,005	644,005	644,005		644,005		
28	389.4 Other Plant & Misc. Equipment	044,003	20,030	14,778		14,778		
29	RECLAIMED WATER DISTRIBUTION PLANT	_	20,000	27,770		14,770		
30	371.5 Pumping Equipment		1,779	958		958		
	374.5 Reuse Distribution Reservoirs	15,342	15,478	15,410		15,410		
31 32	375.6 Reuse Distribution Reservoirs 375.6 Reuse Transmission & Distribution	15,342 6,944,476	6,951,854	6,947,774	(319,907)	6,627,867		
		0,344,476		6,947,774 3,407	(213,501)			
33	389.5 Other Plant & Misc Equipment	E7.622	6,364	•		3,407 57,622		
34	366.6 Reuse Services 367.6 Reuse Mtr Installations	57,622	57,622	57,622		•		
35	•	14,954	14,954	14,954		14,954		
36	GENERAL PLANT				£ £75	e c7e		
37	353.7 Land & Land Rights	4 855 444	4 700 010		6,675	6,675		
38	354.7 Structures & Improvements	4,355,108	4,703,313	4,665,245	(4,399,936)	265,309		
39	390.7 Office Furniture & Equipment	57,823	59,258	58,782	1,192,014	1,250,796		
	391.7 Transportation Equipment	•		-	237,523	237,523		
41	392.7 Stores Equipment	-	-	•		-		
	393.7 Tools, Shop & Garage Equipment	82,552	83,014	82,938	110,231	193,169		
43	394.7 Laboratory Equipment	-	-	-	11,657	11,657		
	395.7 Power Operated Equipment				38	38		
45	396.7 Communication Equipment	97,021	98,464	97, 79 8	(8,416)	89,382		
	397.7 Miscellaneous Equipment	•	570	579	694	1,273		
47	398.7 Other Plant - Allocations	\$ 24,651,038	25,345,615	\$ 25,165,598	9,775 \$ 2,245,090 \$	9,775 27,410,687		

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

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

Florida Public Service Commission

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

Recap Schedules: A-2, A-4

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	[7]	(8)	(9)	(10)	(11)	(12)	(13)	(14)
No.	Account No. and Name	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	S 00		- ,		13- Monti
1	INTANGIBLE PLANT								- Jul 00	Aug-06	Sep-08	Oct-08	Nov-08	Dec-08	Average
2	351.1 Organization	\$ 429 \$		\$ 429	429	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	۸		_	
3	352.1 Franchises	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919				42
4	389.1 Other Plant & Misc. Equipment						·	,	0.,515	07,515	67,919	87,919	87,919	87,919	87,91
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	202,552	202,552	202,552	202,552	202,552	203,894	203,894	203,894	203,894	202 504				
7	354.2 Structures & Improvements						,	200,200	105,054	203,894	203,894	203,894	203,894	203,894	203,37
8	355.2 Power Gen Equipment	•	-		-	_		132	1.485	1,835					
9	360.2 Collection Sewers - Force	256,759	256,759	256,759	265,933	270,778	281,497	282,838	313,764	314,103	1,835	1,831	1,829	1,702	81
10	361.2 Collection Sewers - Gravity	7,434,701	7,460,447	7,460,447	7,463,650	7,466,058	7,467,076	7,469,898	7,471,374	7,487,271	314,408	314,510	315,324	316,471	289,22
11	362.2 Special Collecting Structures					, ,	.,,	1,103,030	7,471,374	7,407,271	7,496,388	7,503,842	7,505,128	7,493,657	7,475,386
12	363.2 Services to Customers	-	-			_	-	_							
13	364.2 Flow Measuring Devices	-	-		-	_	620	620	620	-		-	•	_	
14	365.2 Flow Measuring Installations						020	020	620	620	620	620	620	620	38:
15	389.2 Other Plant & Misc. Equipment	-	_		_	2,396	2,396	2,396	2.004						
16	SYSTEM PUMPING PLANT					2,550	2,350	2,390	2,396	2,396	2,396	2,396	2,396	2,396	1,659
17	353.3 Land & Land Rights														_,
18	354.3 Structures & Improvements	3,081,720	3,101,650	3,104,658	3,120,772	9,132,839	3,151,630	3,174,620	****						
19	370.3 Receiving Wells		, ,		-,200,2	0,132,032	3,131,030	3,174,620	3,180,031	3,180,518	3,182,572	3,184,709	3,195,833	3,205,741	3,153,638
20	371.3 Pumping Equipment	-	6,213	6,213	10,554	10,860	11 200	44.200						, ,	-,100,000
21	389.3 Other Plant & Misc. Equipment		-,	3,809	8.312	14.675	11,300	11,300	11,300	13,641	14,149	14,353	14,404	14,442	10,671
22	TREATMENT AND DISPOSAL PLANT			3,003	0,312	14,073	14,675	14,675	14,675	14,675	18,677	18,677	18,677	22,473	12,615
23	353.4 Land & Land Rights												•	22,773	12,013
24	354.4 Structures & Improvements														-
25	380.4 Treatment & Disposal Equipment	1,318,056	1,318,056	1,317,021	1,317,021	1 247 477									_
26	381.4 Plant Sewers	2,520,656	2,510,050	1,517,021	1,517,021	1,317,123	1,319,403	1,320,658	1,328,201	1,328,201	1,332,671	1,334,791	1,337,694	1,339,169	1,325,236
27	382.4 Outfall Sewer Lines	644,005	644,005	644,005	544.000								, , , , , , ,	2,000,200	1,323,236
28	389.4 Other Plant & Misc. Equipment	044,000	12,000	12,000	644,005	644,005	644,005	644,005	644,005	644,005	644,005	644,005	644,005	644,005	
29	RECLAIMED WATER DISTRIBUTION PLANT	•	12,000	12,000	12,000	15,200	15,200	15,200	15,200	15,200	20,030	20,030	20,030	20,030	644,005
30	371.5 Pumping Equipment										-		20,000	20,030	14,778
31	374.6 Reuse Distribution Reservoirs	15.342	15,342	45.545		•	-	1,779	1,779	1,779	1,779	1,779	1,779	1,779	
32	375.6 Reuse Transmission & Distribution	•		15,342	15,342	15,342	15,410	15,410	15,410	15,478	15,478	15,478	15,478		958
33	389.5 Other Plant & Misc Equipment	6,944,476	6,944,476	6,944,476	6,945,629	6,946,087	6,946,291	6,946,596	6,946,834	6,949,132	6,951,633	6,951,718	6,951,854	15,478	15,410
34	366.6 Reuse Services	-			-	2,144	2,144	4,850	4,850	4,850	6,364	6,354	6,364	6,951,854	6,947,774
35	367.6 Reuse Mtr Installations	57,622	57,622	57,622	57,622	57,622	57,622	57,622	57,622	57,622	57,622	57,622	57.622	6,364	3,407
36	GENERAL PLANT	14,954	14,954	14,954	14,954	14,954	14,954	14,954	14,954	14,954	14,954	14,954	37,622 14.954	57,622	57,622
37	353.7 Land & Land Rights									•	- 1,00 7	17,534	14,954	14,954	14,954
38	2		-	-	•	-	-	-							
38 39	354.7 Structures & Improvements	4,355,108	4,689,474	4,689,474	4,689,474	4,689,474	4,690,016	4,690,016	4,690,367	4,690,367	4,690,367	4,690,367		•	-
39 40	390.7 Office Furniture & Equipment	57,823	57,823	57,823	57,823	58,727	59,258	59,258	59,258	59,258	59,286	4,090,367 59.286	4,690,367	4,703,313	4,665,245
	391.7 Transportation Equipment	•						•	,	03,230	35,260	39,286	59,286	59,258	58,782
41	392.7 Stores Equipment														-
	393.7 Tools, Shop & Garage Equipment	82,552	82,552	82,915	83,019	83,019	83,019	83,018	83,018	83,018	92.016	****			-
43	394.7 Laboratory Equipment							,	02,010	03,010	83,018	83,015	83,014	83,014	82,938
	396.7 Communication Equipment	97,021	97,021	97,021	97,021	97,021	97,021	98,464	98,464	09.464					-
	397.7 Miscellaneous Equipment	-	592	532	532	532	917	917	917	98,464 917	98,464	98,464	98,464	98,464	97,798
46						_		21/	21/	91/	385	385	385	570	579
47	Total	\$ 24,651,038 \$	25,049,825	\$ 25,055,969 5	25,094,563	¢ 25 120 756 . é	75 166 60h A	25 224 452 4			\$ 25,299,342 \$				

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-W5

Schedule: A-7 Page 1 of 1

Schedule Year Ended: December 31, 2008

Preparer: Kirsten Weeks

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

Line	(1)	(2) Average Amount	(3) Utility	(4) Balance
No.	Description	Per Books	Adjustments	Per Utility
1	WATER			
2	WAIER			
3	Plant in Service			
4	A south HI Set AICE			\$
5	Land			
6				
7	Accumulated Depreciation			
8	•			
9	Other (Explain)			
10				
11				
12	Total	\$ - :	\$.	N/A
13				
14				
15	WASTEWATER			
16				
17	Plant in Service			\$
18				
19	Land			
20 21	Assumption at the survey of th			
21 22	Accumulated Depreciation			
22 23	Other (Explain)			
23 24	Core (ExpuBIII)			
24 25				
26	Total	\$	 _	N/A

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

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

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Schedule: A-8 Page 1 of 1

Preparer: Kirsten Weeks

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

Line		Year-End Balance						
No.	Description		Water		Wastewater			
1	Balance 12/31/05	\$	8,431,219	\$	10,736,147			
2	Additions		902,557		1,033,976			
3	Retirements		(39,147)		(52,673			
4	Adjustments (rounding)		2		2			
5 6	Balance 12/31/06	\$	9,294,631	\$	11,717,452			
7	Additions		342,101		130,590			
8	Retirements							
9	Balance 12/31/07 1	\$	9,636,732	\$	11,848,042			
10	Adjustment to include Organization & Franchises	·	33,348	•	19,062			
11	Adjustment to Common Plant Allocations between Systems		200,495		(200,495			
12	Adjusted Balance 12/31/2007	\$	9,870,575	\$	11,886,609			
13								
14	Additions		667,572		964,681			
15	Retirements		(6,150)		(41,752			
16	Adjustment to reverse Common Plant Allocations between Systems		(200,495)		200,495			
17	Adjustments (rounding)				(1)			
18	Balance 12/31/2008 ²	\$	10,331,502	\$	12,790,032			
19	Adjustment to Common Plant Allocations between Systems		487,212		(487,212)			
20	Adjustments (rounding)							
21	Adjusted Balance 12/31/08	\$	10,818,714	\$	12,302,820			
22								

Note: Balance per 2007 Annual Report
 Note: Balance per 2008 Annual Report

Page 1 of 2 Preparer: Kirsten Weeks

Schedule: A-9

Recap Schedules: A-1, A-8

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

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

balance for the prior year.

	(1) Line	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)
No.	Account No. and Name	2/31/07	Test Year 12/31/08	13 Month		Adjusted	Non-Lised &	Non-Used &
	Account No. gift Ivalle	12/31/0/	12/31/08	Average Balance	Adjustments	Average	Useful %	Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ -	\$ -	.		\$ -		
3	302.1 Franchises	(33,348)	(33,348)	(33,348)	13,554	(19,794)		
4	339.1 Other Plant & Misc. Equipment	(22,2,0)	(55,540)	(33,340)	13,334	(12,/34)		
5	SOURCE OF SUPPLY AND PUMPING PLANT			•		· ·		
6	303.2 Land & Land Rights		_			•		
7	304.2 Structures & Improvements	(6,625)	(12,450)	(9,454)	(170,339)	(179,793)		
8	305.2 Collect. & Impound, Reservoirs	(0,022)	122,430)	(5,454)	(170,333)	(113,135)		
9	306.2 Lake, River & Other Intakes		· _	_		•		
10	307.2 Wells & Springs	(480,211)	(504,088)	(491,840)	(105)	(491,945)		
11	308.2 Infiltration Galleries & Tunnels	(100,212)	(2,250)					
12	309.2 Supply Mains	·	(2,230)	(932)	312	(620)		
13	310.2 Power Generation Equipment		(8)	(2)	141	(6)		
14	311.2 Pumping Equipment	557	(8) (316)	(2) 417	(4) {514}	(6)		
25	339.2 Other Plant & Misc. Equipment	337	(210)	411	(274)	(97)		
16	WATER TREATMENT PLANT	-	-	-		-		
17	303.3 Land & Land Rights					-		
18	304.3 Structures & Improvements	(184,469)	(196,323)	(100.400)	(4.004)	(40.4.730)		
19	311.3 Pumping Equipment			(190,438)	(4,284)	(194,722)		
20	320.3 Water Treatment Equipment	(1,205,456)	(1,291,079)	(1,243,554)	34,684	(1,208,870)		
21	339.3 Other Plant & Misc. Equipment	(201,921)	(220,137)	(211,084)	(369)	(211,453)		
22		•	(9)	(1)	(14)	(15)		
23	TRANSMISSION & DISTRIBUTION PLANT					-		
24	303.4 Land & Land Rights	•	-	•		•		
	304.4 Structures & Improvements	•	4407\	44.40		(4.42)		
25	311.4 Pumping Equipment	(650.040)	(487)	(143)		(143)		
26	330.4 Distr. Reservoirs & Standpipes	(653,748)	(683,226)	(668,487)	10,625	(657,862)		
27	331.4 Transm. & Distribution Mains	(3,713,407)	(3,895,836)	(3,804,346)	72,902	(3,731,444)		
28	333.4 Services	(625,550)	(659,920)	(642,654)	(181)	(542,835)		
29	334.4 Meters & Meter Installations	(1,254,534)	(1,322,965)	(1,288,203)	2,428	(1,285,775)		
30	335.4 Hydrants	(360,495)	(376,568)	(368,529)	(55)	(368,584)		
31	336.4 Backflow Prevention Devices	•	(3)	(1)	(2)	(3)		
32	339.4 Other Plant & Misc. Equipment	•	(69)	(27)	(47)	(74)		
33	GENERAL PLANT					•		
34	303.5 Land & Land Rights							
35	304.5 Structures & Improvements	(85,880)	(154,270)	(94,809)	(29,222)	(124,031)		
36	340.5 Office Furniture & Equipment	(370,406)	(632,001)	(454,770)	25,212	(429,558)		
37	341.5 Transportation Equipment	(449,366)	(529,834)	(333,563)	191,268	(142,295)		
38	342.5 Stores Equipment	-		4444.45				
39	343.5 Tools, Shop & Garage Equipment	(89,840)	(146,915)	(111,659)	(38,681)	(150,340)		
40	344.5 Laboratory Equipment	(3,920)	(3,991)	(3,955)	(1,416)	(5,371)		
41	345.5 Power Operated Equipment	•			(2)	(2)		
42	346.5 Communication Equipment	(69,062)	(69,704)	(65,578)	(39,085)	(104,663)		
43	347.5 Miscellaneous Equipment		(22)	(3)	(8,945)	(8,948)		
44	348.5 Other Plant - Allocations	(82,893)	(82,894)	(82,893)	79,746	(3,147)		
45	Total	\$ (9,870,575)	\$ (10,818,714)	\$ (10,099,856)	\$ 137 <u>,</u> 467	\$ (9,962,389)		

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

Florida Public Service Commission

Schedule: A-9 Page 2 of 2

Page 2 of 2 Preparer: Kirsten Weeks

Company: Sanlando Utilities Corp. Docket No.: 090402-WS

Schedule Year Ended: December 31, 2008 Historic [X] Projected []

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

Recap Schedules: A-1, A-8

		{2}	(3)	(4)	(5)	(6)	(7)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
No.	Account No. and Name INTANGIBLE PLANT	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08				13- Month
ž	301.1 Organization								· 11	Aug-ve	34b-ns	Oct-08	Nov-08	Dec-08	Average
3	302.1 Franchises	-		-	-				_						
4		(33,348)	(33,348)	(33,348)	(33,348)	(33,348)	(33,348)	(33,348)	(33,348)	(33,348)	***		*	-	-
5	339.1 Other Plant & Misc. Equipment					(- · · ·	100,000	(33,346)	123,348)	(33,348)	(33,348)	(33,348)	(33,348)	(33,348)	(33,348)
6	SOURCE OF SUPPLY AND PUMPING PLANT														-
7	303.2 Land & Land Rights														
	304.2 Structures & Improvements	(6,625)	(7,074)	(7,523)	(7,972)	(8,421)	(8,888)	(9,386)	(9,895)						-
9	305.2 Collect. & Impound. Reservoirs					,	(-,,	(2,300)	(2,053)	(10,404)	(10,913)	(11,423)	(11,932)	(12,450)	(9,454)
	306.2 Lake, River & Other Intakes														-
	307.2 Wells & Springs	(480,211)	(482,131)	(484,051)	(485,971)	(487,891)	(489,811)	(491,730)	(403 er 1)						-
	308.2 Infiltration Galleries & Tunnels	•	-			, 107,032,	(405,011)	(1,213)	(493,654)	(495,592)	(497,531)	(499,476)	(501,782)	(504,088)	(491,840)
	309.2 Supply Mains						-	(1,213)	(1,386)	(1,558)	(1,731)	(1,904)	(2,077)	(2,250)	(932)
	310.2 Power Generation Equipment	-		_		(0)	(0)	441							
	311.2 Pumping Equipment	557	557	557	557	557	10) 557	(1)	(1)	(2)	(3)	(3)	(6)	(8)	(2)
	339.2 Other Plant & Misc. Equipment				-3,	337	337	513	467	422	377	331	286	(316)	417
	WATER TREATMENT PLANT														-
	303.3 Land & Land Rights														
	304.3 Structures & Improvements	(184,469)	(185,671)	(186,596)	(187,520)	(188,449)	(100.434)	****							_
	311.3 Pumping Equipment	(1,205,456)	(1,211,539)	(1,217,621)	(1,223,708)	(1,229,794)	(189,426)	(190,411)	(191,396)	(192,381)	(193,366)	(194,352)	(195,337)	(196,323)	(190,438)
	320.3 Water Treatment Equipment	(201,921)	(203,569)	(205,072)	(206,574)	(1,229,794) (208,076)	(1,235,913)	(1,242,033)	(1,248,153)	(1,254,303)	(1,260,545)	(1,266,829)	(1,279,232)	(1,291,079)	(1,243,554)
21	339.3 Other Plant & Misc. Equipment		(===,==5,	1203,0727	(200,3/4)	(208,076)	(209,583)	(211,090)	(212,597)	(214,105)	(215,613)	(217,121)	(218,629)	(220,137)	(211,084)
22	TRANSMISSION & DISTRIBUTION PLANT				-	-	-	-	-	-	-		(5)	(9)	(11,004)
	303.4 Land & Land Rights												\- /	(*)	(1)
	304.4 Structures & Improvements														
	311.4 Pumping Equipment	_	_												-
	330.4 Distr. Reservoirs & Standpipes	(653,748)	(656,205)	(658,661)	4000 4444		-	(57)	(114)	(188)	(263)	(337)	(412)	(487)	-
	331.4 Transm. & Distribution Mains	(3,713,407)	(3,728,491)	(3,743,574)	(661,118)	(663,574)	(666,030)	(668,487)	(670,943)	(673,400)	(675,856)	(678,313)	(680,769)	(683,226)	(143)
28	333.4 Services	(625,550)	(628,375)		(3,758,699)	(3,773,854)	(3,789,021)	(3,804,201)	(3,819,390)	(3,834,585)	(3,849,847)	(3,865,143)	(3,880,450)	(3,895,836)	(668,487)
29	334.4 Meters & Meter Installations	(1,254,534)	(1,260,025)	(631,201)	(634,030)	(636,882)	(639,745)	(642,612)	(645,481)	(648,353)	(651,228)	(654,109)	(657,013)	(659,920)	(3,804,346)
30	335.4 Hydrants	(360,495)	(361,828)	(1,265,566)	(1,271,131)	(1,276,736)	(1,282,356)	(1,287,990)	(1,293,630)	(1,299,273)	(1,304,953)	(1,310,670)	(1,316,809)	(1,322,96S)	(642,654)
31	336.4 Backflow Prevention Devices	(2004)	(201'959)	(363,162)	(364,496)	(365,840)	(367,184)	(368,528)	(369,872)	(371,216)	(372,559)	(373,895)	(375,231)	(376,568)	(1,288,203)
32	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	•	(0)	(1)	(1)	(2)	(3) 3,232)		(368,529)
33 (GENERAL PLANT	-	-	•	(6)	(12)	(18)	(24)	(31)	(37)	(43)	(49)	(59)	(3) (69)	(1)
34	303.5 Land & Land Rights										17	1401	(39)	(63)	(27)
	304.5 Structures & Improvements	(or neel	fa												
36 ;	340.5 Office Furniture & Equipment	(85,880)	(1,213)	(1,429)	(90,272)	(90,656)	(91,118)	(89,755)	(95,674)	(96,350)	(147,242)	(140,816)	(4.47.044)		•
37 3	341.5 Transportation Equipment	(370,406)	(150,260)	(150,657)	(443,511)	(454,492)	(465,754)	(484,506)	(497,914)	(531,838)	(563,242)	(559,280)	(147,846)	(154,270)	(94,809)
	342.5 Stores Equipment	(449,366)	660	660	(11,181)	(11,790)	(12,490)	(574,510)	(577,842)	(583,635)	(538,675)	(523,771)	(508,147)	(632,001)	(454,770)
	143.5 Tools, Shop & Garage Equipment									1000,000,	(038,073)	(323,771)	(524,542)	(529,834)	(333,563)
10 3	144.5 Laboratory Equipment	(89,840)	(91,385)	(92,930)	(95,961)	(97,507)	(99,054)	(100,570)	(102,122)	(103,672)	(142,924)	/1.42 FD01			-
11 1	145.5 Power Operated Equipment	(3,920)	(3,926)	(3,932)	(3,937)	(3,943)	(3,949)	(3,955)	(3,961)	(3,967)	(3,973)	(143,588)	(145,101)	(146,915)	(111,659)
12 :	346.5 Communication Equipment							·	1-1201	(5/507)	(2,9/3)	(3,979)	(3,985)	(3,991)	(3,955)
13 3	147.5 Miscellaneous Equipment	(69,062)	(43,812)	(43,812)	(69,774)	(69,783)	(69,816)	(69,315)	(69,428)	(69,519)	(50 430)	100 0 101			-
14 3	148.5 Other Plant - Allocations	•	-	-	•		, ,	(,)	(02,720)	(62,513)	(69,470)	(69,348)	(69,676)	(69,704)	(65,578)
J		(82,893)	(82,893)	(82,893)	(82,893)	(82,893)	(82,893)	(82,893)	(82,893)	(87.802)		(7)	(15)	(22)	(3)
	Total	\$ (9,870,575) \$	(9,130,528) \$	(9,170,810) \$	(9,631,545) \$	(9,683,386) \$		(10,356,101) 5	(10,419,259) S	(82,893) (10,500,199) \$	(82,893) (10,615,844) \$	(82,893) (10,630,324) \$	(82,893) (10,735,011) \$	(82,894)	(82,893)

Florida Public Service Commission

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

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

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

Recap Schedules: A-2, A-8

	(1) Line	(2) Prior Year	(4) Test Year	(5) 13 Month	(6)	(7) Adjusted	(8) Non-Used &	(9) Non-Used &
No.	Account No. and Name	12/31/07	12/31/08	Average Balance	Adjustments	Average	Useful %	Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 859	\$ 859	\$ 859	\$ (859)	\$ -		
3	352.1 Franchises	(19,920)	(22,118)	(21,019)	20,101	(918)		
4	389.1 Other Plant & Misc. Equipment							
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-						
7	354.2 Structures & Improvements			-				
8	355.2 Power Gen Equipment		(12)	(3)	(8)	(11)		
9	360.2 Collection Sewers - Force	(15,787)	(25,469)	(20,418)	929	(19,489)		
10	361.2 Collection Sewers - Gravity	(4,327,212)	(4,493,435)	(4,410,444)	(70,729)	(4,481,164)		
11	362.2 Special Collecting Structures		-	-		-		
12	363.2 Services to Customers	-		-	18,339	18,339		
13	364.2 Flow Measuring Devices		(6)	(2)	(26)	(28)		
14	365.2 Flow Measuring Installations		-					
15	389.2 Other Plant & Misc. Equipment		(36)	(14)	(25)	(39)		
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights							
18	354.3 Structures & Improvements	(1,604,310)	(1,692,919)	(1,641,229)	(44,739)	(1,685,968)		
19	370.3 Receiving Wells	•		•				
20	371.3 Pumping Equipment	-	(185)	(88)	(195)	(283)		
21	389.3 Other Plant & Misc. Equipment		(128)	(42)	(253)	(295)		
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	٠.	-	-				•
24	354.4 Structures & Improvements		-	-	(3,447,322)	(3,447,322)		
25	380.4 Treatment & Disposal Equipment	(\$62,909)	(600,769)	(581,781)	(66,222)	(648,003)		
26	381.4 Plant Sewers		•					
27	382.4 Outfall Sewar Lines	(577,439)	(598,905)	(588,172)	(21)	(588,193)		
28	369.4 Other Plant & Misc. Equipment		(80)	(25)	(377)	(402)		
29	RECLAIMED WATER DISTRIBUTION PLANT							
30	371.5 Pumping Equipment	-	(16)	(5)	(13)	(18)		
31	374.6 Reuse Distribution Reservoirs	(456)	(872)	(664)	(27)	(691)		
32	375.6 Reuse Transmission & Distribution	(911,919)	(1,073,811)	(992,849)	45,416	(947,433)		
33	389.5 Other Plant & Misc Equipment		(69)	(23)	(44)	(67)		
34	366.6 Reuse Services	(1,424)	(2,865)	(2,145)	(28)	(2,173)		
35	367.6 Reuse Mtr Installations	101	(647)	(273)	1	(272)		
36	GENERAL PLANT							
37	353.7 Land & Land Rights							
38	354.7 Structures & Improvements	(3,29\$,722)	(3,424,960)	(3,353,048)	3,353,048			
39	390.7 Office Furniture & Equipment	(121,575)	(125,498)	(123,527)	(210,061)	(333,588)		
40	391.7 Transportation Equipment				(110,504)	(110,504)		
41	392.7 Stores Equipment							
42	393.7 Tools, Shop & Garage Equipment	(125,712)	(130,899)	(128,305)	11,552	(116,753)		
43	394.7 Laboratory Equipment				(4,171)	(4,171)		
44	395.7 Power Operated Equipment				(2)	(2)		
45	396.7 Communication Equipment	(100,184)	(109,971)	(105,061)	23,781	(81,280)		
46	397.7 Miscellaneous Equipment		(9)	(5)	{16}	(21)		
47	348.5 Other Plant - Allocations				(2,444)	(2,444)		
42	Total	\$ (11,666,609)	5 (12,302,820)	\$ (11,968,283)	(484,909)	\$ (12,453,192)		

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-2, A-8

		{2}	(3)	(4)	(5)	(6)	{7}	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
No.	Account No. and Name	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08						13- Month
1	INTANGIBLE PLANT					72: 52	11127 00	Juirus	JUI-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Average
2	351.1 Organization	\$ 859 \$		859 \$	859	859	859 \$	859	\$ 859 \$	859 \$					
4	352.1 Franchises	(19,920)	(20,103)	(20,287)	(20,470)	(20,653)	[20,836]	(21,019)	(21,202)	(21,385)	859				
5	389.1 Other Plant & Misc. Equipment						1	1-2,020)	(22,202)	121,505)	(21,569)	(21,752)	(21,935)	(22,116)	(21,019
6	COLLECTION PLANT														-
7	353.2 Land & Land Rights														
	354.2 Structures & Improvements														-
9	355.2 Power Gen Equipment	•	-	•	-	-	-	_	(2)	(4)	***				-
10	360.2 Collection Sewers - Force	(15,787)	(16,500)	(17,214)	(17,928)	(18,668)	(19,439)	(20,224)	(21,096)	(21,967)	(6) (22,841)	(8)	(10)	(12)	(3
11	361.2 Collection Sewers - Gravity	(4,327,212)	(4,341,443)	(4,355,233)	(4,369,029)	(4,382,830)	(4,396,632)	(4,410,440)	(4,424,248)	(4,438,060)		(23,714)	(24,590)	(25,469)	(20,418
12	362.2 Special Collecting Structures						14,	1-7-1205-1-107	(4,424,240)	(4,430,000)	(4,451,892)	(4,465,735)	(4,479,584)	(4,493,435)	(4,410,444
13	363.2 Services to Customers	-	-	-	-	-	_	_							-
14	364.2 Flow Measuring Devices	-	-	-	-		(1)	(2)	(2)	(3)	-		•	-	-
15	365.2 Flow Measuring Installations						,	1-7	(2)	(-)	(4)	(5)	(5)	(6)	(2
	389.2 Other Plant & Misc. Equipment	-	-	•	-	(4)	(8)	(12)	(16)	(20)	(2.4)				-
17	SYSTEM PUMPING PLANT					.,	(-)	(12)	(10)	(20)	(24)	(28)	(32)	(36)	(14
18	353.3 Land & Land Rights														
	354.3 Structures & Improvements	(1,604,310)	(1,596,185)	(1,604,809)	(1,613,477)	(1,622,180)	(1,630,934)	(1,639,753)	(1,648,585)	(1,657,425)	10 000 000				-
	370.3 Receiving Wells						,,	(2,000,100)	(2,040,303)	(1,037,425)	(1,666,272)	(1,675,124)	(1,684,008)	(1,692,919)	(1,641,229
	371.3 Pumping Equipment	-	(23)	(31)	(40)	(54)	(68)	(82)	(96)	44401					-
	389.3 Other Plant & Misc. Equipment	-	-	-		(11)	{21}	(32)	(42)	(113)	(131)	(149)	(167)	(185)	(88)
	TREATMENT AND DISPOSAL PLANT					\	(,	(32)	(42)	(53)	(70)	(88)	(105)	(128)	{42}
	353,4 Land & Land Rights														
	354.4 Structures & Improvements														-
	371.4 Pumping Equipment														
	380,4 Treatment & Disposal Equipment	(562,909)	(566,048)	(569,183)	(572,319)	(575,455)	(578,597)	(581,741)	(End soc)						
	381.4 Plant Sewers				1	10.0,100,	(3,6,5,1)	(361,741)	(584,886)	(588,048)	(591,221)	(594,397)	(597,580)	(600,769)	(581,781)
	382.4 Outfall Sewer Lines	(577,439)	(579,228)	(581,016)	(582,805)	(584,594)	(586,383)	(588,172)							
	389.4 Other Plant & Misc. Equipment	-	-	-		(5)	(11)		(589,961)	(591,750)	(593,539)	(595,328)	(597,117)	(598,905)	(588,172)
	RECLAIMED WATER DISTRIBUTION PLANT					(5)	(11)	(16)	(21)	(27)	(40)	{53}	(67)	(80)	(25)
	371.5 Pumping Equipment														
32	374.6 Reuse Distribution Reservoirs	(456)	(490)	(525)	(559)		-	(2)	(4)	(7)	(9)	(11)	(13)	(16)	(5)
33	375.6 Reuse Transmission & Distribution	(911,919)	(925,404)	(938,888)		(594)	(629)	(663)	(698)	(733)	(768)	(803)	(838)	(872)	(664)
34	389.5 Other Plant & Misc Equipment	,	(020,404)	(330,000)	(952,375)	(965,862)	(979,350)	(992,839)	(1,006,328)	(1,019,817)	(1,033,315)	(1,046,814)	(1,060,312)	(1,073.811)	(992,849)
	366.6 Reuse Services	(1,424)	(1,544)	ta com		(4)	(7)	(15)	(23)	(31)	(39)	(48)	(58)	(69)	(23)
36	367.6 Reuse Mtr installations	101	39	(1,665)	(1,785)	(1,905)	(2,025)	(2,145)	(2,265)	(2,385)	(2,505)	(2,625)	(2,745)	(2,865)	(2,145)
	GENERAL PLANT	101	39	(24)	(86)	(148)	(210)	(273)	(335)	(397)	(460)	(522)	(584)	(2,663)	,
38	353.7 Land & Land Rights											1022)	(304)	(047)	(273)
	354.7 Structures & Improvements	(3,298,722)	(2.200.325)	12 702 400											
	390.7 Office Furniture & Equipment		(3,290,225)	(3,302,469)	(3,314,713)	(3,326,957)	(3,339,202)	(3,351,448)	(3,363,694)	(3,375,941)	(3,388,187)	(3,400,433)	(3,412,680)	(3.434.050)	(2.252
	391.7 Transportation Equipment	(121,575)	(121,896)	(122,217)	(122,538)	(122,865)	(123,193)	{123,523}	(123,852)	(124,181)	(124,510)	(124,839)	(125,169)	(3,424,960)	(3,353,048)
	392.7 Stores Equipment										,,	(20,000)	(123,103)	(125,498)	(123,527)
	393.7 Tools, Shop & Garage Equipment	(125,712)	425 4431												-
	394.7 Laboratory Equipment	(125,/12)	(126,142)	(126,574)	(127,008)	(127,441)	(127,B73)	(128,305)	(128,738)	(129,170)	(129,602)	(130,035)	(130,467)	(120.00-1	
	395.7 Power Operated Equipment										,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(230,033)	(120,467)	(130,899)	(128,305)
	396.7 Communication Equipment	(100.100)													-
	397.7 Miscellaneous Equipment	(100,184)	(100,993)	(101,802)	(102,610)	(103,419)	(104,227)	(105,048)	(105,868)	(106,689)	(107,509)	(108,330)	(109,150)	(100.00:	
48	Ansociationes Edulation	-	(1)	(1)	(2)	. (3)	(4)	(5)	(6)	(7)	(8)	(106,330)		(109,971)	(105,061)
49	Total	\$ (11.666.609) \$,				(11,908,791) \$			***	(4)	(6)	(9)	(9)	(5)

Schedule of Water and Wastewater Contributions in Aid of Construction Annual Balances Subsequent to Last Established Rate Base Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Schedule: A-11 Page 1 of 1

Preparer: Kirsten Weeks

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

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

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

Company: Sanlando Utilities Corp. Docket No.: 090402-WS

Schedule Year Ended: December 31, 2008

Historic [X] Projected []

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

Line	(1)		(2) Prior Year	(4) Test year	(5) 13 Month	(6)	(7) Adjusted	(8) Non-Used	(9) Non-Used
No.	Description		12/31/07	12/31/08	Average Balance	Adjustments	Test Year	Useful %	Amount
1	WATER								
2									
3	Plant Capacity Fees	\$	- \$		\$.		\$.		
4									
5	Line/Main Extension Fees		(7,040,998)	(7,040,998)	(7,040,998)	147,158	(6,893,840)		
6									
7	Meters & Meter Installation Fees		(1,513,166)	(1,513,166)	(1,513,166)	32,515	(1,480,651)		
8							-		
9	Contributed Property		(3,213,180)	(3,214,297)	(3,213,927)	62,800	(3,151,127)		
10							-		
11	Other - Tap Fees	_	(171,413)	(205,740)	(183,838)	340,475	156,637		
12	Tanal		(44 000 TEN) A	44 674 204)	4 (44.654.455)				
13	Total	<u>></u>	(11,938,757) \$	(11,974,201)	\$ (11,951,929)	\$ 582,948	\$ (11,368,981)		
14									
15	MACTEMATE								
16 17	WASTEWATER								
18	Plant Capacity Fees	\$		•	ć		\$ -		
19	Libit capacità Les	7	•	•	•				·
20	Line/Main Extension Fees		(7,044,635)	(7,044,635)	(7,044,635)	239,597	(6,805,038)		
21	Mirel Main Extension Leg		(1,044,055)	(1,044,035)	(1,044,033)	232,331	(0,000,038)		
22	Contributed Property		(6,101,208)	(6,111,630)	(6,103,613)	481,087	(5,622,526)		
23	-, ,		,	,-,,,	(-,,-10)	,	,-,,,		
24	Other - Tap Fees		(81,331)	(89,575)	(88,D64)	(21,928)	(109,992)		
25	•					,			
26						-		_	
27	Total	\$	(13,227,174) \$_	(13,245,840)	\$ (13,236,312)	\$ 698,756	\$ (12,537,556)		

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

Schedule of Contributions in Ald of Construction By Classification Test Year Average Balance

Company: Sanlando Utilitles Corp. Docket No.: 090402-WS

Schedule Year Ended: December 31, 2008

Historic [X] Projected []

Florida Public Service Commission

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

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

Line	(1)	(2)	{3}	(4)	(5)	(6)	[7]	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
No.	Description	Dec-07	Jan-08	Feb-08	Mar-08	_Арт-08	May-08)un-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	13- Month Average
1	WATER														
2															
3	Plant Capacity Fees														
4															
5	Line/Main Extension Fees	(7,040,998)	(7,040,998)	(7,040,998)	(7,040,998)	(7,040,998)	(7,040,998)	(7,040,998)	(7,040,998)	(7,040,998)	(7,040,998)	(7,040,998)	(7,040,998)	(7,040,998)	(7,040,998)
6															
7	Meters & Meter Installation Fees	(1,513,166)	(1,513,166)	(1,513,166)	(1,513,166)	(1,513,166)	(1,513,166)	(1,513,166)	(1,513,166)	(1,513,166)	(1,513,166)	(1,513,166)	(1,513,166)	(1,513,166)	(1,513,166)
8															
9	Contributed Property	(3,213,180)	(3,213,180)	(3,213,180)	(3,213,437)	(3,213,697)	(3,214,297)	(3,214,297)	(3,214,297)	(3,214,297)	(3,214,297)	(3,214,297)	(3,214,297)	(3,214,297)	(3,213,927)
10															
11	Other - Tap Fees	(171,413)	(171,413)	(179,207)	(179,287)	(179,512)	(179,921)	(179,921)	(180,256)	(180,256)	(181,346)	(198,643)	(202,977)	(205,740)	(183,838)
12			• • • • • • • • • • • • • • • • • • •				.								
13	Total	\$ (11,938,757)	5 (11,938,757)	\$ (11,946,551)	5 (11,946,888)	(11,947,973)	5 (11,948,382)	(11,948,382)	<u>5 (11,948,717)</u>	5 (11,948,717)	\$ <u>(11,949,807)</u>	\$ (11,967,104)	\$ (11,971,438)	\$ (11,974,201)	\$ (11,951,929)
14															
15															
16	WASTEWATER														
17															
18	Plant Capacity Fees														-
19															
20	Line/Main Extension Fees	(7,044,635)	(7,044, 6 35)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)
21		4					ta								
22	Contributed Property	(6,101,208)	(6,101,208)	(6,101,208)	(6,101,208)	(6,101,208)	(6,101,208)	(6,101,208)	(5,101,208)	(6,101,208)	(6,101,208)	(6,111,630)	(6,111,630)	(6,111,630)	(6,103,613)
23								*******							
24	Other - Tap Fees	(81,331)	(81,331)	(89,125)	(89,125)	(89,125)	(89,125)	(89,125)	(89,125)	(89,125)	(89,575)	(89,575)	(89,575)	(89,575)	(88,064)
25															
26					£ (40.004.000)		A (40 004 000)								
27	Total	\$ (13,227,174)	5 (13,227,174)	\$ (15,Z34,968)	> (15,234,968)	(13,234,968)	\$ (15,234,968)	(13,234,968)	\$ (15,234,968) .	5 (13,234,968)	5 (13,235,418)	\$ {13,245,840 }	\$ [13,245,840 }	\$ (13,245,840)	(13,236,312)

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

Schedule of Water and Wastewater Accumulated Amortization of CIAC Florida Public Service Commission

Annual Balances Subsequent to Last Established Rate Base

Company: Sanlando Utilities Corp. Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Schedule: A-13 Page 1 of 1

Preparer: Kirsten Weeks

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

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

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

Company: Sanlando Utilities Corp. Docket No.: 090402-WS

Schedule Year Ended: December 31, 2008 Historic [X] Projected []

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

	(1)		(2)	(4)	(5)	(6)	(7)	{8}	(9)
Line			r Year	Test year	13 Month		Adjusted	Non-Used	Non-Used
No.	Description	12/	31/07	12/31/08	Average Balance	Adjustments	Test Year	Useful %	Amount
1	WATER								
2	WATER								
3	Plant Capacity Fees	\$							
	riant Capacity rees	ş	-	-	•		-		
5	Line/Main Extension Fees	,	,842,491	5,029,939	4,936,215	(233,620)	4,702,595		
6	One) Main Extension rees	-	,,072,701	3,025,55	4,550,213	(25\$,620)	4,702,353		
7	Meters & Meter Installation Fees		,166,845	1,226,086	1,196,466	(28,997)	1,167,469		
8	Merel 2 of Meter 1920 following 1 ces		1,200,043	1,120,000	1,130,400	(20,557)	1,107,405		
9	Contributed Property	,	L,998,167	2,118,541	2,058,353	169,765	2,228,118		
10	ээнэлгийн гэрсги,	-	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_,,	_,,	100,.00	2,220,220		
11	Other - Tap Fees		93,821	98,439	96,071	(51,936)	44,135		
12				,	,	(/,	,		
13			_						· · · · · · · · · · · · · · · · · · ·
14	Total	\$ 8	,101,324 \$	8,473,005	\$ 8,287,105	\$ (144,788)	\$ 8,142,317		
15						<u> </u>			
16									
17	WASTEWATER								
18									
19	Plant Capacity Fees	\$			-		-		
20									
21	Line/Main Extension Fees	4	,885,085	5,049,937	4,967,511	(205,246)	4,762,265		
22									
23	Contributed Property	4	,188,995	4,346,414	4,267,674	221,061	4,488,735		
24									
25	Other - Tap Fees		27,077	30,030	28,543	(5,609)	22,934		
26									
27									
28	Total	\$ 9	,101,157 \$	9,426,381	\$ 9,263,728	\$ 10,206	\$ 9,273,934		

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

Schedule: A-14 Page 2 of 2

Preparer: Kirsten Weeks

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

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

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) 13- Month
_ No.	Description	Dec-07	lan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Average
	MATER														
2	WATER														
2	Plant Capacity Fees														
4	Tiant Capacity (ces														-
5	Une/Main Extension Fees	4,842,491	4,858,112	4,873,732	4,889,353	4,904,973	4,920,594	4,936,215	4,951,835	4,967,456	4,983,077	4,998,697	5,014,318	5,029,939	4,936,215
6	2110, 11211 2110,10101 1120	.,,,	1,2,	1,0707	.,,	.,,-	.,,	.,,	.,,	1,, ,	.,,-,	4,000,000	2,02,,020	3,023,333	4,930,213
7	Meters & Meter Installation Fees	1,166,845	1,171,782	1,176,719	1,181,655	1,186,592	1,191,529	1,196,466	1,201,402	1,206,339	1,211,276	1,216,213	1,221,149	1,226,086	1,196,466
8			•						•				-•	_,	_,,
9	Contributed Property	1,998,167	2,008,197	2,018,228	2,028,258	2,038,289	2,048,320	2,058,352	2,068,383	2,078,415	2,088,446	2,098,478	2,108,509	2,118,541	2,058,353
10															
11	Other - Tap Fees	93,821	94,178	94,551	94,925	95,2 9 9	95,673	96,048	96,423	96,799	97,174	97,588	98,011	98,439	96,071
12															
13															
14	Total	\$ 8,101,324	\$ 8,132,269	\$ 8,163,229	\$ 8,194,191	\$ 8,225,153	\$ 8,256,117	\$ 8,287,080	\$ 8,318,044	\$ 8,349,008	\$ 8,379,973	\$ 8,410,976	\$ 8,441,987	\$ 8,473,005	\$ 8,287,105
15															
16															
17	WASTEWATER														
18															
19	Plant Capacity Fees														-
20															
21	Une/Main Extension Fees	4,885,085	4,898,823	4,912,560	4,926,298	4,940,036	4,953,773	4,967,511	4,981,249	4,994,986	5,008,724	5,022,462	5,036,200	5,049,937	4,967,511
22		4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	4000405				4 25 4 5 5 6	4 257 554	4 200 270	4 222 222					
23	Contributed Property	4,188,995	4,202,106	4,215,217	4,228,329	4,241,439	4,254,550	4,267,661	4,280,772	4,293,883	4,306,994	4,320,134	4,333,274	4,346,414	4,267,674
24 25	Other - Tap Fees	27,077	27,303	27,551	27,798	28,046	28,293	28,541	28,789	29,036	20.202	20.522	20 ****		
25 26	Other - 190 sees	27,071	27,303	27,331	21,130	26,046	26,193	20,341	20,783	29,036	29,284	29,533	29,781	30,030	28,543
26 27															
28	Total	\$ 9 101 157	\$ 9.128.232	\$ 9,155,328	\$ 9.182.425	\$ 9.209.521	\$ 9.236.617	5 9 263 713	\$ 9.290.800	\$ 9.317 906	\$ 9.345 000	¢ 9 372 170	¢ a 200 255	\$ 9,426,381	¢ n aca 700
2.0	ivai	\$ 2,101,137	y 2,120,232	7 7,133,320	- 0,102,720	V -,2-13,341	7 3,230,017	y 2,203,713	7 -,20,003	2 2,017,300	\$ 5,543,002	2 3,312,128	3 3,323,233	3 3,420,381	3 9,263,728

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Saniando Utilities Corp. Docket No.: 090402-WS Test Year Ended: December 31, 2008 Schedule: A-15 Page 1 of 1 Preparer: Kirsten Weeks

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

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

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

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

Florida Public Service Commission

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

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

Line		Average Test	Year Balance
	Description	Water	Wastewater
4	NONE		

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Schedule: A-17 Page 1 of 1

Preparer: Kirsten Weeks Recap Schedule: A-1, A-2

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

2						
_				Water		Sewer
	<u>Final Rates</u>					
	Current & Accrued Assets (13 Month Average)					
	Cash	Α	\$	6,764	\$	7,59
	Accounts Rec less Accum. Provision for Uncoll Accts	Α		391,459		439,72
	Materials & Supplies	В		6,143		6,49
	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)					
	Accounts Payable	С	\$	(55,834)	\$	(43,36
	Customer Deposits	С		(48,840)		(37,92
	Accrued Taxes	С		(119,714)		(92,96
	Accrued Interest	С		1,500		1,16
	Misc. Current & Accrued Liabilities	С		(734)		(57
				• ,		,
	Working Capital (Balance Sheet Method)		\$	299,835	Ś	372,63
	Interim Rates					
	Current & Accrued Assets (13 Month Average)					
	Cash	Α	\$	6,764	\$	7,59
	Accounts Rec less Accum. Provision for Uncoll Accts	A	•	391,459	*	439,72
	Materials & Supplies	В		6,143		6,49
	Misc. Current & Accrued Assets	c		19,163		14,88
		•		13,103		14,00
	Current & Accrued Liabilities(13 Month Average)					
	Accounts Payable	С	\$	(55,834)	ċ	(43,36
	Customer Deposits	C	Ţ	(48,840)	,	(37,92
	Accrued Taxes	C		(119,714)		(92,96
	Accrued Interest	C		1,500		1,16
	Misc. Current & Accrued Liabilities	C		•		•
	Misc. Current & Actived Habilities	C		(734)		(57
	Working Capital (Balance Sheet Method)		<u> </u>	100.000	<u>,</u>	205.02
	Morking cabital (palatice suget instring)		<u> </u>	199,906	>	295,030

Notes:

A - Allocated based on revenues

B - Allocated based on gross plant

C - Allocated based on ERC

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Sanlando Utilities Corp. Docket No.: 090402-W5

Schedule: A-18 Page 1 of 2

Test Year Ended: December 31, 2008

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.			(2) Prior Year led 12/31/07	En	(3) Test Year ded 12/31/08	(4) 13 Month Average		
1	Utility Plant in Service	\$	42,411,382	\$	49,324,157	\$	44,938,968	
2	Construction Work in Progress		5,103,191		(26,296)		3,053,299	
3	Other Utility Plant Adjustments		-		-		-	
4								
5	GROSS UTILITY PLANT		47,514,573		49,297,861		47,992,267	
6	Less: Accumulated Depreciation		(21,537,185)		(23,121,534)		(22,068,139)	
7								
8	NET UTILITY PLANT		25,977,388		26,176,327		25,924,128	
9						-		
10	Cash		225		36,946		14,362	
11	Accounts Rec'b - trade		859,791		797,768		831,185	
12	Notes Receivable		-		-			
13	Accts. Rec'b - Assoc. Cos.		(3,231,946)		448,723		(1,846,416)	
14	Notes Rec'b - Assoc. Cos.				-			
15	Accts. Rec'b - Other				-		•	
16	Accrued Interest Rec'b		-		-		-	
17	Allowance for Bad Debts		•		-		-	
18	Materials & Supplies		12,536		12,636		12,636	
19	Miscellaneous Current & Accrued Assets		34,044		34,044		34,044	
20								
21	TOTAL CURRENT ASSETS		(2,325,250)		1,330,117		(954,189)	
22			(-,,,		2,021,21		(00 1/200)	
23	Net nonutility property		_				-	
24	Unamortized Debt Discount & Exp.		_				-	
25	Prelim. Survey & Investigation Charges						_	
26	Clearing Accounts				-			
27	Deferred Rate Case Expense		_		_			
28	Other Miscellaneous Deferred Debits		277,869		166,136		245,538	
29	Accum. Deferred Income Taxes		139,469		159,831		141,035	
30	TOTAL OTHER ASSETS		417,338		325,967		386,573	
31			417,330		323,307		20,512	
32	TOTAL ASSETS	\$	24,069,476	\$	27,832,411	\$	25,356,512	

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

Line	(1)		(2)		(3)	(4)	(5)	(6)	(7)	(B)	(9)	[10]	(11)	{12]	(13)	(14)	(15)
No.	ASSETS		Dec-07		Jan-08	Feb-08	Mar-08	Apr-06	May-08	Jun-08	Aul-DE	Aug-06	See-08	Oct-08	Nov-08	Dec-08	13- Month Average
1	Utility Plant in Service	\$	42,411,382	5	41.753,399 \$	41,771,551 \$	43,412,112 \$	45,483,510 \$	43,573,069 \$	44,486,035 \$	45,062,546 \$	45,136,793 \$	45,478,178	\$ 48,866,390 \$	49,447,658 \$	49,324,157	44,958,968
7	Construction Work in Progress		5,103,191		3,771,162	3,802,163	9,861,423	3,885,214	3,920,037	3,811,798	5,840,108	3,870,609	3,882,343	(14,452)	(14,408)	(25,296)	3,053,299
•	Other Utility Plant Adjustments																
•		_															
5	GROSS UTILITY PLANT		47,514,573		45,524,561	45,573,714	47,279,535	47,368,524	47,493,106	48,297,834	48,902,654	49,007,402	49,360,521	48,851,938	49,493,250	49,297,B61	47,992,267
6	Less: Accumulated Depreciation		(21,537,185)	•	(20,815,855)	(20,911,887)	(21,428,431)	(21,536,177)	(21,644,630)	(22,321,000)	(22,440,370)	(22,577,352)	(22,749,505)	(22,820,919)	[22,981,376]	(23,121,534)	(22,068,159)
7	NET UTILITY PLANT	_															
	NET UTBUT POANT	_	25,977,388		24,708,706	24,661,827	25,845,104	25,832,347	25,848,476	25,976,834	26,462,284	26,429,850	26,611,016	26,031,625	26,451,874	26,176,327	25,924,128
10	Cash																
10	Accounts Rec'h - trada		225		340	494	(179)	375	134	291	291	36,946	36,946	36,946	36,946	36,946	14,362
**	Nates Receivable		859,791		776,695	751,044	739,633	765,794	884,943	805,952	901,945	963,808	879,944	B64,B45	815,754	797,768	251,185
11	Acets, Roc'b - Arsoc, Cos.		(3,231,946)				(-
14	Notes Rec'b - Aspoc. Cos.		(3,231,946)		(1,452,670)	(1,171,192)	(2,634,245)	(2,558,862)	(2,411,695)	{2,552,465}	(3,243,911)	(3,135,785)	(3,439,605)	985,745	394,504	448,723	{1,845,416}
15	Acets, Rec'b - Other																
14	Accred Interest Rec'b																•
17	Allowance for Bad Debts																
18	Materials & Supplies		12.636		12,636	12,636	12.696	12,636	12,636								
19	Miscellaneous Current & Accreed Assets		54,044		34,044	34,044	34.044	34,044	34,044	12,636 34,044	12,636	12,636	12,636	12,636	12,636	12,636	12,636
20			0.,017		24,044	3-1,0-1-1	34,044	34,044	34,044	34,044	34,044	34,044	34,044	34,044	34,044	34,044	34,044
21	TOTAL CURRENT ASSETS		(2,325,250)		(628,955)	(372,974)	(1,848,105)	(1,746,013)	(1,479,938)	{1,699,542}	(2,294,995)	(2.000 AFC)	da end energ				
22			,_,,		1	(4.4)5(7)	(+/0-0,207)	(2,740,023)	[1,417,530]	11,033,344)	[2,234,393]	(2,090,856)	(2,476,035)	1,934,216	1,293,884	1,330,117	{954,189}
23	Net nonutility property																
24	Unamortized Debt Discount & Exp.																•
25	Prolim. Survey & Investigation Charges																-
26	Clearing Accounts																-
27	Deferred Rate Case Expense																•
29	Other Miscellaneous Deferred Debits		277,869		256,201	253,889	265,800	264,725	261,874	246,983	243,045	239,732	246,054	241,783	227,909	166,136	
29	Accum. Deferred Income Taxes		139,469		139,469	139,469	139,469	139,469	139,469	139,469	139,469	139,469	139,469	139,469	139,469		245,538
30	TOTAL OTHER ASSETS		417,338		395,670	393,358	405,269	404,194	401,545	386,452	382,514	379,201	385,523	361,252	367,378	159,831 925,967	141,035 386,573
31							,,				******	2.3,201	343,323	301,232	30/,3/8	323,967	386,573
52	TOTAL ASSETS	\$	24,069,476	5	24,475,421 \$	24,682,211 \$	24,402,268 \$	24,490,528 S	24,769,881 \$	24,663,744 \$	24,549,805 \$	24,718,195 \$	24,520,504	\$ 28,347,093 \$	28.113.136 Ś	27.832.411	\$ 25,356,512

28

Florida Public Service Commission

Company: Sanlando Utilities Corp. Docket No.: 090402-WS Test Year Ended: December 31, 2008 Schedule: A-19 Page 1 of 2 Preparer: Kirsten Weeks

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	Enc	(2) Prior Year ded 12/31/07	En	(3) Test Ye a r ded 12/31/08		(4) 13 Month Average
1	Common Stock Issued	<u> </u>	3.575	\$	3,575	s	3,575
2	Preferred Stock Issued	7	-	•	2,5,0	•	-,2,0
3	Additional Paid in Capital		10,057,626		14,551,721		11,496,449
4	Retained Earnings		4,772,863		4,818,854		5,066,346
5	Other Equity Capital		-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		.,020,00		-,,-
6	omer aquity supries						
7	TOTAL EQUITY CAPITAL		14,834,064		19,374,150		16,566,370
8							· · · · ·
9	Bonds		-				
10	Reacquired Bonds		-		-		-
11	Advances From Associated Companies		7,100,823		7,100,823		7,100,823
12	Other Long-Term Debt						-
13	•						
14	TOTAL LONG-TERM DEBT		7,100,823		7,100,823		7,100,823
15							
16	Accounts Payable		259,737		70,542		99,194
17	Notes Payable		-		-		
18	Notes & Accounts Payable - Assoc. Cos.		(6,866,124)		(6,866,124)		(6,866,124)
19	Customer Deposits		105,516		99,803		86,769
20	Accrued Taxes		156,608		144,843		212,683
21	Current Portion Long Term Debt		-		-		-
22	Accrued Interest		(5,301)		(264)		(2,665)
23	Accrued Dividends		-				-
24 25	Misc. Current and Accrued Liabilities		-		9,867		1,304
26 27	TOTAL CURRENT & ACCRUED LIABILITIES		(6,349,564)		(6,541,333)		(6,468,839)
28	Advances for Construction						-
29	Prepaid Capacity Charges		•		•		•
30	Accum. Deferred ITC's		•		•		:
31	Operating Reserves		<u> </u>				
32							
33	TOTAL DEFERRED CREDITS & OPER. RESERVES		<u> </u>		<u> </u>		
34							
35	Contributions in Aid of Construction		25,165,931		25,220,041		25,188,241
36 37	Less: Accum. Amortization of CIAC		(17,202,481)		(17,899,386)		(17,550,833)
38	Accumulated Deferred income Taxes		520,703		578,116		520,749
39							
40	Total Equity Capital and Liabilities	<u>\$</u>	24,069,476	\$	27,832,411	\$	25,356,511

Comparative Balance Sheet - Equity Capital & Liabilities

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

Schedule: A-29 Page 2 of 2 Preparer: Kirsten Weeks

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

Une	(1)	(2)	(3)	(4)	(5)	·		 							
			,	14	(5)	(6)	(7)	(8)	(9)	(10)	(11)	[12]	(13)	414)	
Ho.	EQUITY CAPITAL & LIABILITIES	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08					1	(25)	(14)	(15)
	Common Stock Issued	\$ 3,575 \$	8,575 \$	3,573 \$	3,575 \$	3,575 \$		Jun-08	Jul-08	Aug-06	Sep-08	Oct-08	Nov-08	Dec-08 1	13- Month Average
	Preferred Stock Issued					-,,,,	3,575 \$	3,575 \$	9,575 \$	9,975 \$	3,575 \$	3,575 \$	5,575 S	3,575 \$	
	Additional Paid in Capital	10,057,526	10,576,458	10,576,458	10,576,458	10,576,458	10,576,458						*****	3,373 3	3,575
	Retained Earnings	4,772,863	4,978,216	5,205,436	4,907,756	4,990,869		20,714,689	10,714,689	10,714,689	10,714,689	14,551,721	14,551,721	14,551,721	
5	Other Equity Capital			,	-,,,,,,,,,	4,330,603	5,282,799	5,081,316	5,116,892	5,290,726	5,165,196	5.094.040	5,157,580	4,818,854	11,496,449
6		-											4,251,200	4,816,634	5,065,346
7	TOTAL EQUITY CAPITAL	14,834,064	15,558,249	15,785,469	15,487,789	15,570,902							~		
8					27/101/103	13,370,302	15,862,832	15,799,580	15,835,156	16,008,990	15,883,460	19,649,356	19,712,876	19,574,150	
	Bonds												20,772,010	19,574,150	16,566,370
10	Rescontred Bonds														
11	Advances From Associated Companies	7,100,823	7,100,823	7,100,825	7,100,823										
12	Other Long-Term Debt		-,,	7,200,023	7,200,823	7,100,823	7,100,823	7,100,829	7,100,823	7,100,823	7,100,823	7,100,823			-
15											.,,	7,100,623	7,100,823	7,100,823	7,100,823
14	TOTAL LONG-TERM DEBT	7,100,823	7,100,823	7.100.014								-			
15			1,100,023	7,100,825	7,100,823	7,200,823	7,100,823	7,100,823	7,100,825	7,100,823	7,100,823	7 100			
16	Accounts Payable	259,737	128,404							-12	7,200,023	7,100,823	7,100,823	7,100,823	7,100,828
17	Notes Payable	230,737	120,404	99,821	90,798	97,865	82,234	106,774	103,292	91,575	67,226				
18	Notes & Accounts Payable - Assec, Cos.	(6,866,124)	(6,866,124)							74,575	57,226	45,639	45,610	70,542	99,194
	Castomer Deposits	105,516	105,431	(6,866,124)	(6,866,124)	(6,866,124)	(5,866,124)	(6,866,124)	(6.866.124)	(6,866,124)	(6,865,124)				
20	Actrued Yexes	156,606		105,211	106,201	107,621	109,301	42,077	48,593	63,236	71,254	[6,866,124]	(5,866,124)	(6,866,124)	(6,866,124
21	Current Portion Long Turm Dabt	130,006	57,234	107,600	159,924	213,672	271,373	323,746	254,319	283,804	71,254 284,134	82,162	81,388	99,805	86,769
22	Accrued Interest	(5,301)	*****							******	284,134	385,526	142,097	144,843	212,683
23	Accrued Dividends	(3,502)	(4,796)	(4,321)	(3,815)	(5,302)	(2,780)	(2,481)	(2,185)	(1.939)	44				
	Misc. Current and Accrued Liabilities								12,200/	(1,239)	(1,582)	(1,169)	(762)	(264)	(2,665
25					<u> </u>			5,964	220	116					"
26	TOTAL CURRENT & ACCRUED LIABILITIES										216	394	181	9,867	1,304
27	TO THE OWNER OF THE PROPERTY OF	(6,549,564)	(6,579,851)	(6,557,815)	[6,513,016]	(5,450,268)	(6,405,796)	(6,389,994)	(6,481,883)	(6,429,332)	42				
28	Advances for Construction							1-111	10,742,003)	[6,429,352]	(6,444,876)	(6,353,572)	(6,597,610)	(6,541,333)	{6,468,839
	Prepaid Capacity Charges														1-7-100,000
	Accum. Deferred ITC's														
	Operating Reserves														
32	Operating restaires														
	TOTAL DEFERRED CREDITS & OPER. RESERVES														
24	CONT DELEUNED CHEDALL BY ONEIC MERENAER			-											
	Contributions in Aid of Construction										- -				
		25,165,931	23,163,931	25,181,519	25,181,856	25,182,341	25,183,350	25,183,350							 -
77 1	Less: Accum. Amerikation of CIAC	(17,202,481)	(17,260,500)	(17,318,557)	(17,375,616)	(17,454,673)	{17,492,733)		25,183,685	25,183,685	25,185,225	25,212,944	25,217,277	25,220,041	25,188,241
3/							141,704,733	(17,550,795)	(17,606,853)	(17,666,914)	(17,724,975)	(17,785,104)	(17,841,242)	(27,899,386)	
39 /	Accumulated Deferred Income Texas	520,703	490,771	490,771	521,433	521,406	521,406	Fan					. ,,,	[27,023,300]	(17,550,833)
57 10							341,400	520,779	520,875	<u>520,</u> 944	520,847	520,667	521,014	578,116	
40]	Total Equity Capital and Liabilities	\$ 24,069,476 \$	24,473,422 \$	24,682,212 \$	24,402,269 \$	24,490,530 \$	24,769,882 \$	24.442.244						3/8,115	520,749
				, , , , , , , , , , , , , , , , , , ,		3-7-20,230 3	44,703,882 5	24,663,745 \$	24,549,803 \$	24,718,196 \$	24,520,505 \$	28,347,094 5	28,113,138 \$	27,832,411 \$	
														<u>-1,032,911 Ş</u>	25,356,511

30

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 [X]
Historic [X] Projected []

Schedule: B-1 Page 1 of 1

Preparer: Kirsten Weeks

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

Line	(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 2	OPERATING REVENUES	\$	3,061,746 \$	111,977 (A	} <u>\$</u>	3,173,723	\$	460,784 (A)	\$ 3,634,507	B-4, B-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 8	Amortization		-			-			-	
9 10	Taxes Other Than Income		396,002	2,384 (0)}	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, 8-3
13 14	OPERATING EXPENSES		_2,978,657	(48,155)	-	2,930,503		186,326	 3,116,829	
15 16 17	NET OPERATING INCOME	\$	83,088 \$	160,132	\$	243,220	\$	274,458	\$ 517,679	
18 19	RATE BASE	\$	9,029,701 \$	(2,670,013)	\$	6,359,688			\$ 6,359,688	
20 21	RATE OF RETURN		0.92 %		·	3.82	%		 8.14%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Interim [] Final [X] Historic [X] Projected [] Schedule: B-2 Page 1 of 1

Preparer: Kirsten Weeks

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

Line	(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 2	OPERATING REVENUES	\$ 3,439,261	\$ 123,625 (A)	\$ 3,562,886	\$ 582,806 [/	A) \$ 4,145,692	B-4, B-3
3 4	Operation & Maintenance	1,965,278	118,545	2,083,822	{E	2,083,822	B-6, B-3
5 6	Depreciation, net of CIAC Amort.	352,743	187,608	540,351	(0	540,351	B-14, B-3
7 8	Amortization					-	
9 10	Taxes Other Than Income	359,429	12,655 (D)	372,084	26,226 (0	398,310	B-15, B-3
11 12	Provision for Income Taxes	(28,582	(39,863) (E)	(68,445	209,440 (E	E)140,995	C-1, B-3
13 14	OPERATING EXPENSES	2,648,868	278,945	2,927,812	235,666	3,163,478	
15 16 17	NET OPERATING INCOME	\$ 790,393	\$ (155,319)	\$ 635,074	\$ 347,140	\$ 982,214	
18 19	RATE BASE	\$ 9,257,020	\$ 2,809,492	\$ 12,066,512	-	\$ 12,066,512	
20 21	RATE OF RETURN	8.54	=%	5.26	- %	8.14%	

Schedule of Adjustments to Operating Income Company: Sanlando Utilities Corp. Test Year Ended: December 31, 2008 Interim [] Final [X] Historic [X] Projected [] Florida Public Service Commission Schedule: 8-3

Page 1 of 3

Docket No.: 090402-WS Preparer: Kirsten Weeks

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

Adjustments to Revenues	\$ \$ \$	3,173,723 3,061,746 111,977 460,784 460,784		\$3,562,885 3,439,260 123,625 582,806 582,806
Annualized water/sewer revenues per Schedule E-2, pp 2 & 4 Test Year water/sewer revenues per Schedule E-2, pp 2 & 4 Adjustment required (2) Revenue Increase Increase in revenue required by the Utility to realize a 8 8.14% % rate of return Total Adjustments to Revenues (B) Adjustments to Operations & Maintenance Expenses (1) General Expense Allocations from Utilities Inc.	\$	3,061,746 111,977 460,784 460,784		3,439,260 123,625 582,806
Annualized water/sewer revenues per Schedule E-2, pp 2 & 4 Test Year water/sewer revenues per Schedule E-2, pp 2 & 4 Adjustment required (2) Revenue Increase Increase in revenue required by the Utility to realize a 8.14% % rate of return Total Adjustments to Revenues (B) Adjustments to Operations & Maintenance Expenses (1) General Expense Allocations from Utilities Inc.	\$	3,061,746 111,977 460,784 460,784		3,439,260 123,625 582,806
5 Adjustment required 6 7 (2) Revenue Increase 8 Increase in revenue required by the Utility to realize a 9 8.14% % rate of return 10 11 Total Adjustments to Revenues 12 13 (B) Adjustments to Operations & Maintenance Expenses 14 (1) General Expense Allocations from Utilities Inc.	\$	3,061,746 111,977 460,784 460,784		3,439,260 123,625 582,806
6 7 (2) Revenue Increase 8 Increase in revenue required by the Utility to realize a 9 8.14% % rate of return 10 11 Total Adjustments to Revenues 12 13 (B) Adjustments to Operations & Maintenance Expenses 14 (1) General Expense Allocations from Utilities Inc.		111,977 460,784 460,784		123,625 582,806
7 (2) Revenue Increase 8 Increase in revenue required by the Utility to realize a 9 8.14% % rate of return 10 11 Total Adjustments to Revenues 12 13 (B) Adjustments to Operations & Maintenance Expenses 14 (1) General Expense Allocations from Utilities Inc.	\$	460,784 460,784		582,806
8 Increase in revenue required by the Utility to realize a 9 8.14% % rate of return 10 11 Total Adjustments to Revenues 12 13 [8] Adjustments to Operations & Maintenance Expenses 14 (1) General Expense Allocations from Utilities Inc.	\$	460,784	\$	
9 8.14% % rate of return 10 11 Total Adjustments to Revenues 12 13 [8] Adjustments to Operations & Maintenance Expenses 14 (1) General Expense Allocations from Utilities Inc.	\$	460,784	\$	
10 11 Total Adjustments to Revenues 12 13 (B) Adjustments to Operations & Maintenance Expenses 14 (1) General Expense Allocations from Utilities Inc.	\$		\$	582,806
11 Total Adjustments to Revenues 12 13 (B) Adjustments to Operations & Maintenance Expenses 14 (1) General Expense Allocations from Utilities Inc.	\$	572,761		
12 13 (B) Adjustments to Operations & Maintenance Expenses 14 (1) General Expense Allocations from Utilities Inc.	\$	572,761		
13 (B) Adjustments to Operations & Maintenance Expenses 14 (1) General Expense Allocations from Utilities Inc.			\$	706,431
14 (1) General Expense Allocations from Utilities Inc.				
15 Employee Pension & Benefits		362		281
16 Chemicals		(3)		(3)
17 Materials & Supplies		1,246		1,408
18 Contractual Services - Acct		584		454
19 Contractual Services - Legal		(1,849)		(1,436)
20 Contractual Services - Other		2,703		2,099
21 Equipment Rentals		(6)		(4)
22 Insurance Other		4,063		3.155
23 Misc Reg Matters Comm Exp		(2,330)		(1,809)
24 Agency Expense		12		14
25 Miscellaneous Expense		1,401		1,088
26 Total General Expense Allocations	\$	6,183	<	5,247
27 (2) Adjustments to correct allocation; annualize / increase salary and related expense			<u> </u>	
28 601 / 701 Salary & Wages		56,886		44,177
29 603 / 703 Salary & Wages - Officers		(58,728)		(45,608)
30 604 / 704 Employee Pension & Benefits		(32,633)		(25,343)
31 650 / 750 Transportation Expense		(7,755)		(6,022)
32 Total D&M Adjustments related to Salary	\$	(42,230)	4	(32,796)
33 (3) Amortization Other Expense		(44,200)		(32,750)
(a) Remove amortization expense Tank Maint & Repair Sewer	_		Ś	(5,294)
35 (b) Reflect amortization for gain on sale of land		(3,681)	~	(3,234)
36 Total adjustment to Amortization Other Expense	\$		\$	(5,294)
37		(3,001)	-	(2,234)
38 (4) Amortization of rate case expense per Schedule 8-10	\$	33,309	ė	25,868
39	*	30,000	Ψ.	25,000
40 (5) Chemical Expense				
41 (a) Reclassify expense booked to chemical expense -Chlorine		(1,067)		
42 (b) Reclassify expense booked to chemical expense -Other Treatment		(1,007)		(1,117)
43 (c) Allocate Chemical Expense between systems		(114,214)		114,214
44 Total Adjustment to Chemical Expense	Ś	{115,281}	<	113,097
45	<u>_Y</u>	(110,201)	<u> </u>	113,037
46 (6) Reclass Material & Supplies expense coded incorrectly to chemical exp			\$	714
47			•	7-1
48 (7) Reclass Miscellaneous expense coded incorrectly to chemical exp	\$	600	c	2,109
49	•	000	*	2,103
50 (8) Pro Forma adjustments Deferred Maintenance Projects				
51 (a) internal inspection of water storage tanks		3,000		
52 (b) Coating Interior Knollwood hydo tank		3,000		1,600
53 (c) Sandblast and paint Des Pinar WWTP				5,000
54 (d) Prep and paint 3 ground storage tanks at Des Pinar / Knollwood				3,000
55 Total Adjustment to Deferred Maintenance Expense	\$	3,000	\$	
56		3,000	,	9,600
57 Total Adjustment regulaed to Q&M Expenses	5	(118,099)	ė	118,545
· · · · · · · · · · · · · · · · · · ·		(110,035)	₹	110,343

Schedule of Adjustments to Operating Income Company: Sanlando Utilities Corp. Test Year Ended: December 31, 2008

Florida Public Service Commission Schedule: B-3 Page 2 of 3

Interim [] Final [X]

Docket No.: 090402-WS

Historic [X] Projected []

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

Income statement.

No.	Description	Water	Wastewater
1	(C) Adjustments to Depreciation Expense		
2	(1) Restating Depreciation Expense per Commission Ordered Adjustment		
3	302.1 / 352.1 Franchises	3,660	{2,118
4	304.2 Structures & Improvements Source of Supply	6	
5	304.3 Structures & Improvements Water Treatment	4,368	
6	304.5 / 354.7 Office Structures & Improvements	2	2
7	307.2 Wells & Springs	355	
8	308.2 Infiltration Gallery	(234)	
9	310.2 Power Generation Equipment	19	
10 11	311.4 Electric Pump Equipment T & D	1 6,125	
12	311.3 Electric Pump Equip Water Treatment 320.3 Water Treatment Equipment	(149)	
13	330.4 Distribution Reservoirs & Standpipes	(1,054)	
14	331.4 Transmission & Distribution Mains	(5,878)	
15	333.4 Service Lines	18	
16	334.4 Meters / Meter Installations	(6,011)	
17	335.4 Hydrants	21	
18	336.4 Backflow Prevention Devices	9	
19	339.3 Other Miscellaneous Equipment Water Treatment	54	
20	339.4 Other Miscellaneous Equipment Transmission & Distribution	125	
21	340.5 / 390.7 Office Furniture & Equipment	(2,351)	(1,826
22	343.5 / 393.7 Tools, Shop & Garage Equipment	(3,416)	(2,652)
23	344.5 / 394.7 Laboratory Equipment	930	722
24	345.5 / 395.7 Power Operated Equipment	5 (2.200)	3
25 26	346.5 / 396.7 Communication Equipment 347.5 Miscellaneous Equipment - Water	(2,380) 992	(1,848)
27	348.5 / 398.7 Other Plant	1,263	978
28	354.3 Structures & Improvements - Pump Lift Station	1,100	19,958
29	354.4 Structures & Improvements Wastewater Treatment		(3,804)
30	355.2 Power Generation Equipment Collection		29
31	360.2 Force Mains		(6,196)
32	361.2 Sewer Gravity Mains / Manholes		5,562
33	363.2 Services to Customers		4,928
34	364.2 Flow Measuring Devices		76
35	371.3 Pumping Equipment		458
36	371.5 Pumping Equipment Reclaimed Water Treatment		42
37	375.6 Reuse Transmission & Distribution		(7,749)
38	380.4 Treatment & Disposal Equip Wastewater Treatment		35,471
39 40	389.2 Other Plant Collection 389.3 Other Plant Pump		64 679
41	389.4 Other Plant Wastewater Treatment		17.730
42	389.5 Other Plant Reclaimed Water Treatment		136
43	397.7 Miscellaneous Equipment Wastewater		32
44	Total Adjustment to Depr Exp per COA	\$ (3,520) \$	60,677
45			
46	(2) Common Plant Allocations between Systems		
47	304.5 / 354.7 Structures & Improvements	(5,724)	5,724
48	340.5 / 390.7 Office Furniture & Equipment	(83,307)	83,307
49	341.5 / 341.7 Transportation Equipment	(27,915)	27,915
50	343.5 / 393.7 Tools, Shop & Garage Equipment	(6,842)	6,842
51 52	344.5 / 394.7 Laboratory Equipment	(31)	31
52 53	346.5 / 396.7 Communication Equipment	5,350	(5,350) 4
54	347.5 / 397.7 Miscellaneous Equipment Total Common Plant Depreciation Exp Allocations	\$ (118,472) \$	118,472
55	(3) General Expense Depreciation Allocations from Utilities Inc.	3 (118,472) \$	110,472
56	304.5 / 354.7 Structures & Improvements	(1,662)	(1,291)
57	340.5 / 390.7 Office Furniture & Equipment	441	342
58	343.5 / 393.7 Tools, Shop & Garage Equipment	73	56
59	344.5 / 394.7 Laboratory Equipment	403	313
60	346.5 / 396.7 Communication Equipment	159	123
61	340.5 / 390.7 Computers	(22,068)	(17,138)
62	Total General Depreciation Exp Allocations	(22,656)	(17,594)
63	(4) Restating CIAC Amortization Expense Per Commission Ordered Adjustments:		
64	Structures & Improvement Source of Supply	31	
65	Structures & Improvement Water Treatment	158	
66	Wells & Springs	394	
67	Electric Pump Equipment Water Treatment	1,069	

Fiorida Public Service Commission Schedule: B-3

Schedule of Adjustments to Operating income

Company: Sanlando Utilities Corp.

Test Year Ended: December 31, 2008

Interim [] Final [X]

Historic [X] Projected []

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

income	5	τa	cen	ıer	ľ
Line					

No.	Description	Water	Wastewater
1	Distribution Reservoirs & Standpipes	15,809	
2	Transmission & Distribution Mains	24,972	
3	Service Lines	507	
4	Meters	992	
5	Meter Installations	35	
6	Hydrants	242	
7	Reservation Capacity Fee	(5)	29
8	Plant Modification Fee	(22)	622
9	Water Plant Meter Fee	(42)	
10	Structures & Improvements Pump Lift Station		(10,285
11	Structures & Improvements Wastewater Treatment		(19,968
12	Force Mains		3,879
13	Gravity Mains / Manholes		349
14	Services to Customers		(2,993
15	Treatment & Disposal Wastewater Treatment	•	16,841
16	Outfall Lines		354
17	Tap	(3)	189
18	Total Adjustment to CIAC Amortization Expense	\$ 40,780	\$ {10,987
19	(5) Reclassify Depr Expense related to Plant reclassification		
20	304.3 Structures & Improvements Water Treatment	14,754	
21	304.5 Structures & Improvements General	(14,754)	
22	354.4 Structures & Improvements Treatment & Disposal Plant		150,401
23	354.7 Structures & Improvements General Plt		(150,401
24	Total Adjustment Depr Expense- Reclassified Plant	\$ -	\$ -
25	(6) Adjust depreciation expense for Vehicle usage by Sanlando	\$ 4,030	\$ 3,130
26	(7) Depreciation expense related to Pro Forma plant additions		
27	311.3 Replace Well Pumps 1A, 3, 5, 7	4,000	
28	331.4 Water Main Relocations SR 434 / Sr 434 east of (-4	1,456	
29	360.2 Force Main Relocations 5R 434 east of I-4		2,081
30	354.4 Electrical Improvements Design Wekiva WWTP		1,875
31	380.4 Nitrogen removal Treatment Design Des Pinar / Wekiva		2,780
32	380.4 Des Pinar WWTP upgrade for Nitrogen removal Treatment		27,800
33	Total Depr Expense - Pro Forma Plant additions	\$ 5,456	\$ 34,536
34	(8) Adjust depreciation expense for retirements related to Pro Forma additions		
35	311.3 Replace Well Pumps 1A, 3, 5, 7	(1,973)	
36	331.4 Water Main Relocations SR 434 / Sr 434 east of I-4	(575)	
37	360.2 Force Main Relocations SR 434 east of I-4		(626)
38	Total Adjustment -Pro Forma Plant retirements	\$ (2,549)	\$ (626)
39	Total Adjustment to Depreciation Exp, Net of Amortization	\$ {96,931}	\$ 187,608
40	D) Adjustments to Taxes Other Than Income		
\$1	(1) General Expense Allocations from Utilities Inc.		
42	Property & Other General Taxes	32	25
13	Property Taxes	3,670	2,850
44	Adjustment to Property Taxes		\$ 2,875
45	Valazinen ra Habert I taxes	3 5,702	3 Z,673
46	(2) Adjust Payroli Taxes for salary allocations/ annualization / increase	\$ (7,537)	ė (£ 953)
47	(3) Regulatory Assessment Fees	÷ (1,557) .	\$ (5,853)
48	(a) To adjust test year RAF's for annualized revenues	\$ 111.977	ć 122.67E
19	RAF rate	\$ 111,977 : 0.045	
50	RAF Adjustment Required for Annualized Revenues		0.045
51	(4) Ad Valorem Taxes	\$ 5,039	\$ 5,563
52	(a)Total Net Plant Additions	\$ 78,333 :	
3	Millage rate		
;4	Total increase in ad valorem taxes	15.0598	15.0598
	(Otal Micrease III ad Adiolelli faxes	\$ 1,180	\$ 10,070
iS i6	Total Adianaments to Total Vest TOTI	2 2004	40.555
7	Total Adjustments to Test Year TOTI	\$ 2,384	\$ 12,655
8	(E) To adjust BAFIs for an area of an area		
15 19	(5) To adjust RAF's for requested revenues Total Revenue increase Requested	400.701	f
50	RAF rate	\$ 460,784 \$	
51	Total RAF Adjustments due to Requested increase	9.045 \$ 20,735	0.045
52	- arm the refreshments are to treducated likesess	\$ 20,735	\$ 26,226
3	Total increase in Taxes Other Than Income	\$ 23,119	\$ 38,881
;4	Tomi morese in Taxes Onici (Indi) income	- 13,119 ;	20,001
	F) Adjustments to Provision for Income Tayer		
	E) Adjustments to Provision for Income Taxes	*	4 (20
6	(1) Adjustment to reflect income taxes for O & M adjustments per C-2	\$ 164,492 \$	(39,863)
57	Total Adjustment to Consent Income Tours	A	
68 69	Total Adjustment to Current Income Taxes	\$ 164,492 \$	(39,863)
		\$ 165,591 \$	
			\$ 209,440
70	(2) Adj. to Income taxes for increase per C-2	\$ 165,591 \$	
	(2) Adj. to income taxes for increase per C-2 Total Adjustment to Provision for income Taxes		

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

Historic [X] Projected []

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

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

No.	WATER SALES Line Account No. and Description	(1) Total Water	SEWER SALES Account No. and Description	(2) Total Wastewater
140.	Account No. and Description	Water	Account No. and Description	wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	\$ 1,413,689
2	461.1 Metered - Residential	\$ 2,594,74	6 521.2 Flat Rate - Commercial	147,59
3	461.2 Metered - Commercial	318,87	4 521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	53
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	80,45
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	
7	461.6 Other Revenues	123,42	8 522.1 Measured - Residential	1,305,37
8	462.2 Private Fire Protection	47	3 522.2 Measured - Commercial	180,60
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	303,31
12	467 interdepartmental Sales		523 Other Sales - Public Authorities	
13	•		524 Revenues from Other Systems	
14	TOTAL WATER SALES	3,037,52	1 525 Interdepartmental Sales	
15			•	
16	OTHER WATER REVENUES		TOTAL SEWER SALES	3,431,56
17	470 Forfelted Discounts			
18	471 Misc. Service Revenues	17.79	S OTHER SEWER REVENUES	
19	472 Rents From Water Property	·	530 Guaranteed Revenues	
20	473 Interdepartmental Rents		531 Sale of Sludge	
21	474 Other Water Revenues	6,43		
22		-,	534 Rents From Sewer Property	
23			535 Interdepartmental Rents	
24			571 Misc. Service Revenues	4,99
25			536 Other Sewer Revenues	3
26			540.1 Flat Rate Re-Use Residential	61
27	TOTAL OTHER WATER REVENUES	24,22	5 541 Measured Re-Use Revenues	2,05
28		 	_	
29			TOTAL OTHER	
30	TOTAL WATER OPERATING REVENUES	\$ 3,061,74	SEWER REVENUES	7,69
31				
32				•
33			TOTAL SEWER	
34			OPERATING REVENUES	\$ 3,439,26
			OT ENGLISH REPERIORS	7

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Saniando Utilities Corp.
Docket No.: 090402-WS
Test Year Ended: December 31, 2008
Historic (X) Projected ()

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued. Page 1 of 1 on 2nd page, reprint the account titles and numbers.

Schedulg: B-S ued Page 1 of 1 Preparer: Kirsten Weeks Recap Schedules: B-1

16	(1)		(2)	(3)	(4)	(5)	[6]	(7)	(8)	[9}	(10)	[11]	[12]	(13)	(14)	(18)	(19)
Una No.	Account No. and Name													12-2	Total	12-1	Adj. Total
HO.	Account No. and Name		ton	Feb	Mer	Apr	Mey	_ Am	Jul	Aug	Sept	Dct	Nov	Dec	Annual	Adj.	Annual
	601 Selaries & Wages - Employees	5	29,518 \$	28,113 \$	34,324 \$	47,329 \$	26,448 5	15,720 \$	55,416 \$	57,781 \$	77,819 \$	59,512 \$	47,173 \$				
	603 Salaries E. Wages - Officers, Etc.				34,515	12,691	8,482	8,305	8,759	8,405	8,567	8,940		57,002 \$	536,155 5	56,886	593,041
	604 Employee Pensions & Benefits				57,836	14,768	20,676	14.159	16,481	28,677	17,001	16,936	8,993	9,291	116,948	(58,728)	58,220
4	610 Purchased Water						24,570	A7,222	10,441	10,017	17,001	16,936	15,269	20,712	212,515	(32,271)	180,244
5	615 Purchased Power		38,181	22,894	22,468	27.153	51,453	57,783	36,368	38,722	24,254				0		
6	616 Fuel for Power Purchased					21,222	JA,-55	37,763	30,300	30,722	24,254	31,297	31,741	36,720	421,033		421,033
7	618 Chemicals		21,178	19,115	9,671	27,486	9,682	25,351	30,198	6,820	13,576				0		
8	620 Materials & Supplies		6,258	797	14,611	7,275	5,861	13.858	7,648	6,901	13,576	10,523	3,956	25,889	203,445	(115,284)	88,161
9	631 Contractual Services - Engr.					.,	113	93	7,846	6,901	12,446	9,762	3,704	6,281	95,402	1,246	96,648
10	552 Contractual Services - Acct.				5,136	1,107	(3,052)	1,698	1,090	1,089			62	(62)	206		206
11	633 Contractual Services - Legal			512	2,656	2.645	1.220	334	2.811	1,069	3,466	1,080	2,558	(2,103)	12,969	584	17,653
12	634 Contractual Services - Marrit, Fees				2,055	2,045	1,220	334	2,811	417	369	2,263	81	449	13,757	{1,849}	11,908
19	#35 Contractual Services - Testing			960	1,637	8,254	49	(614)							0		-
14	636 Contractual Services - Other		535	1,067	17,209	4.140	5,573	4,992	3,493 9.698	2,494	. •	430	1,777	1,701	20,181		20,181
15	641 Rental of Suilding/Reaf Prop.			1,007	17,205	7,140	3,373	4,992	9,698	4,250	5,388	7,232	5,037	12,677	77,998	2,703	80,701
16	642 Rental of Equipment														0		
17	650 Transportation Expenses		1,083	1,455	18,943	6,600	B.146								0	(6)	16
15	656 Insurance - Vehicle		2,000	1,432	10,543	4,000	B,146	2,972	10,080	7,262	9,630	7,389	5,590	4,931	84,081	(7,755)	76,326
	657 Insurance - General Link/Nov														0		
20	658 Insurance - Workman's Comp.														O		
	659 Insurance - Other			_	27,122	6,611	7,439								0		
22	660 Advertising Expanse			_	27,122	0,011	7,439	9,666	9,467	9,954	7,837	{1,929}	6,056	11,255	93,48B	4,063	97,551
	666 Reg. Corney, Exp Rate Case Amort.		503	500	501	(1,022)									o		
	667 Reg. Comm. Exp Other			,,,,	301	(1,022)	376	376	376	376	376	376	376	30,441	33,554	33,309	66,863
	670 Bed Debt Expense		402	1,189	***										o	[2,330)	(2,330
	675 Miscellaneous Expenses		10.879	14,313	632 28,510	945	530	182	(31)	24	•	210	29	4,028	8,140	12	8,152
27	The residence of the second		140/3	14,313	28,510	15,369	Z1,600	53,139	17,316	13,976	31,314	27,742	20,148	12,339	266,644	1.320	267,964
28	TOTAL	٤	108,534 \$	90,915 \$	275,770 \$	181,350 \$	164,596 \$	208,012 \$	251,171 \$	177,149 S	212,043 \$	181.763 S	152,560 \$	235.752 \$	2 195 615 \$	(118 P99) C	

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Dated of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Sanlando Utilities Corp. Docket No.: 990402-WS Test Yeer Ended: December 31, 2008 Historic [X] Projected []

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

Schedule: 8-6 Page 1 of 1 Preparer: Kirsten Waelu Recap Schedules: 8-2

Line	(1)	 (2)	(9)	(4)	(5)	(6)	(7)	(6)	(9)	(10)	[12]	(17)	(13)	(14) Total	[18]	[19] Adj. Total
No.	Account No. and Name	 nat	feb	Mar	Apr	. May	ţún	td	Aug	Sept	Oct	Hot	Dec	Annual	Adj.	Annual
	701 Salaries & Wages - Employees	\$ 22,923 \$	21,832 \$	26,655 \$	36,755 \$	20,539 \$	12,208 \$	43,035 \$	44,872 \$	60,432 \$	46,215 \$	96,633 \$	44.266 \$	416,365 S	44,177 \$	460,542
2	703 Salarias & Wages - Officers, Etc.			26,803	9,455	6,587	5,449	6,802	6,527	6,653	6,942	6,983	7.215	90.816	(45,608)	45,208
3	704 Employee Pensions & Benefits			44,914	11,469	16,056	10,995	12,799	14,504	13.202	13,152	11,858	16,083	165,034	(25,062)	139,972
	710 Purchased Sewage Treatment												•		(٠.
3	711 Studge Ramoval Expense	1,246	14,773	8,996	13,444	5,385	21.511	16,115	7,275	5,316	18,935	10,912	14,009	153,128		153,128
•	715 Purchased Power	43,561	35,936	36,365	39,245	\$4,295	41,828	42,870	43,320	45,816	44,420	47,101	47,575	\$25,334		525,334
	716 Feel for Power Purchased															
	718 Chernicula	10,624	1,699	104		1,227	336	7,950	61	3,394	95	114		25,615	113,094	138,709
9	720 Materials & Supplies	2,759	2,487	12,495	6,985	8,465	14,149	10,725	11,763	9,016	8,669	8,425	5,251	101,241	2,122	109,363
10	731 Contractual Services - Engr.		-			8.7	n				-	48	(48)	159	-,	159
	732 Contractual Services - Acct.			3,989	360	(2,370)	1,319	\$46	846	2,692	B39	1,986	(1,633)	9,373	454	9,627
12	733 Contractual Services - Lagai		398	2,063	2,054	947	260	2_183	324	287	1,758	63	349	10,686	(1,436)	9,250
	734 Contractual Services - Mgmt. Fees												•		(2) 100)	7,1.50
14	735 Contractual Services - Testing	110	1,305	1,436	4,455	1,335	3,360	233	2,031	2,494	648	4,625	5.641	27,673		27,673
15	736 Contractual Services - Other	415	829	13,364	3,215	4.328	3,876	7,531	9,301	4,185	5,616	3,912	10,000	60,572	2,099	62,671
	741 Rental of Building/Real Prop.														-,	
	742 Runtal of Equipment														141	4
18	750 Transportation Expenses	841	1,130	14,711	5,125	6,326	2,309	7,\$21	5,639	7,476	5,738	4,341	3,829	65,294	(6,022)	59,272
19	756 Insurance - Vehicle					•	•	.,.	.,				-,		(0,022)	33,210
20	757 Insurance - General Lieblity															
37	TS\$ Insurance - Workman's Comp.															
22	759 Insurance - Other			21,062	5,134	5,777	7,507	7,352	7,730	6,086	(1,498)	4.711	8,740	72,601	3,155	75,756
23	780 Advertising Expense							.,			(4, 114)				3,133	13,73
24	766 Reg. Comm. Exp Rate Case Amort.	349	389	389	(793)	292	292	792	292	292	292	292	23,640	26,057	25,868	\$1,925
	767 Reg. Comm. Exp Other							1					,		11,8091	(1,605
	770 Rad Debt Expense	454	1,344	714	1,066	596	205	(35)	27		257	32	4,550	9,194	14	9,208
27	775 Miscellaneous Expenses	 17,690	6,997	17,715	14,917	17,413	47,145	g_376	6.552	16,806	17,051	17,108	18,364	205,134	7.503	213,697
28													.0,00	********	- 1,503	113,031
29	TOTAL	\$ 108,022 \$	89,119 \$	231,777 5	153,788 \$	147,109 \$	181,121 \$	175,023 \$	155,084 \$	188,150 \$	169,107 \$	159,144 \$	207,833 \$	1,965,278 5	118,545 S	2,083,822

Operation & Maintenance Expense Comparison - Water

Company: Sanlando Utilitles Corp. Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Florida Public Service Commission

Schedule: B-7 Page 1 of 2

Preparer: Kirsten Weeks

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

Line	(1)	(2) Prior TY	(3) Current TY	(4) TY Adj.'s	(5) Adjusted TY	(6) \$	(7) %	Suplementary
No.	Account No. and Name	12/31/05	12/31/08	per 8-	·s	Difference	Difference	Explanation
1 2	601 Salaries & Wages - Employees 603 Salaries & Wages - Officers, Etc.	\$ 418,649 \$	536,155 116,948	\$ 56,886 \$ (58,728)	593,041 58,220	\$ 174,392 58,220	41.66 % 100.00	Please see Note 1, on Schedule 8-7; pp 2 of 2. Please see Note 1, on Schedule 8-7; pp 2 of 2. The number of employees and available positions have increased over the past three years, as well as the associated health costs with those employees, the number of affiliate companies have also decreased, thus increasing the
3 4	604 Employee Pensions & Benefits 610 Purchased Water	135,284	212,515	(32,271) -	180,244	44,960	33.23 % %	
5 6	615 Purchased Power 616 Fuel for Power Purchased	486,825	421,033	· -	421,033	(65,792)	(13.51) % %	meters.
7	618 Chemicals	80,554	203,445	(115,284)	88,161	7,607		Unit price went up for sodium hypochlorite over time.
8	620 Materials & Supplies 631 Contractual Services - Engr.	183,055 132	95,402 206	1,246	96,648 206	(86,408) 74		Please see Note 2, on Schedule B-7; pp 2 of 2. Hourly fees of contracted engineers have increased substantially since the last rate case.
9	651 Contractual Services - Engr.	132	206	-	200	/4	30.06 %	noury lees of contracted engineers have increased substantially since the last rate case.
10	632 Contractual Services - Acct.	11,132	12.069	584	12,653	1,521	13.66 %	The hourly fees of the company's independent auditors increased since the last rate case, the number of affiliate companies have also decreased, thus increasing the allocation percentage to Sanlando Utility Corp.
11	633 Contractual Services - Legal	2,131	13,757	(1,849)	11,908	9,777		Hourly fees of attorneys have increased substantially since the last rate case.
12	634 Contractual Services - Mgmt. Fees	-	•	-	•	-,	*	
								Prior to the test year, the utility inadvertently booked the expenses associated with contractual services; testing
13	635 Contractual Services - Testing	•	20,181	-	20,181	20,181	100.00 %	account in the miscellaneous expense account. The costs of testing has increased over the past three years. The costs of maintaining our computer/technological systems have increased dramatically over the past three years, and the number of affiliate companies have also decreased, thus increasing the allocation percentage to Sanlando
14	636 Contractual Services - Other	11,490	77,998	2,703	80,701	69,211	602.36 %	Utility Corp.
15	641 Rental of Building/Real Prop.	-	-	-	-		%	
16	642 Rental of Equipment	-	-	(6)	(6)		%	
17 18	650 Transportation Expenses 656 Insurance - Vehicle	61,641	84,081	(7,755)	76,32 6 -	14,685	23.82 % %	The number of employees and associated vehicles have increased over the past three years, the number of affiliate companies have also decreased, thus increasing the allocation percentage to Saniando Utility Corp.
19	657 Insurance - General Liability	•	-		-		%	
20	658 Insurance - Workman's Comp.	•	-	•	-		%	insurance costs have increased over the past three years, but since the number of affiliate companies have decreased, the allocation costs to Sanlando Utility Corp. actually increased (this account includes excess liability, general property,
21 22	659 Insurance - Other 660 Advertising Expense	44,007	93,488	4,063	97,551	53,544	121.67 % %	workman's comp and auto).
23 24	666 Reg. Comm. Exp Rate Case Amort. 667 Reg. Comm. Exp Other	22,086	33,554	33,309 (2,330)	66,863 (2,330)	44,777	202.74 % %	Test Year Adjustments does not include adjustment of \$44,219 for current rate case Rate Case Amortization expense.
								Bad debt expense has increased as a result of an increase in uncollectible accounts due to customers defaulting on
25	670 Bad Debt Expense	2,552	8,140	12	8,152	5,600		payments.
26 27	675 Miscellaneous Expenses	36,139	266,644	1,320	267,964	231,825	641.48 %	Please see Note 2, on Schedule B-7; pp 2 of 2.
28	TOTAL	\$ 1,495,677 \$	2,195,615	\$ {118,09 9 } \$	2,077,516	\$ 584,175	39.06 %	
29								
30	Total Customers (ERC's)	12,570.0		_	11,797.7	(772)	(6.14) %	
31 32	Consumer Price Index - U	283.400			331.326	47.93	16.91 %	
33 34	Benchmark Index	; Increase in Customer	FRC's			0.9386		
35	Deliginark muex	Increase in CPI	Lines			1.1691_		
36								
37						1.0973		
						39		

Operation & Maintenance Expense Comparison - Water

Company: Sanlando Utilities Corp. Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Florida Public Service Commission

Schedule: B-7 Page 2 of 2

Preparer: Kirsten Weeks

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

	(1)	(2)	(3)	(4)	(5)	(6)	{7}	
Line		Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$	%	
No	Account No. and Name	12/31/05	12/31/08		per B-3	Difference	Difference	Explanation
1 From Wa								
	in order to compare accounts 601 and 6	603, they should be combi	ined because for the :	12/21/08 Test Yea	r several of the sub-ac	counts were grou	ped differently from	n the previous test year to better conform to the classification of accounts according the NARUC Chart of Accounts.
3 Note 1		Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
4 601 Sala	ries & Wages - Employees	418,649	536,155	56,886	5 593,041	174,392	41.55 %	See Total if applicable
5 603 Sala	ries & Wages - Officers, Etc.	-	116,948	(58,72	B) 58,220	58,220	100.00 %	See Total if applicable
6 TOTAL		418,649	653,103	(1,84)	2) 651,261	232,612	55.56 %	See Grand Total
7 From Set								
8 Note 1 -	In order to compare accounts 701 and 7	703, they should be combi	ined because for the :	12/21/08 Test Yea	r several of the sub-ac	counts were grou	ped differently fron	n the previous test year to better conform to the classification of accounts according the NARUC Chart of Accounts.
9 Note 1		Prior TY	Current TY	TY Adj.'s	Adjusted TV	\$ Difference	% Difference	Explanation
10 701 Sala	ries & Wages - Employees	11,298	29,583	(:	1) 29,582	18,285	161.85 %	See Total if applicable
11 703 Sala	rles & Wages - Officers, Etc.	181,314	92,774		- 92,774	(88,540	48.83 %	See Total if applicable
12 TOTAL		192,611	122,357	(:	1) 122,356	(70,255) -36.48 %	See Grand Total
13 Combine	ed.							
14 Note: Co	mbined	Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
15 Water to	tal	418,549	653,103	(1,84)	2) 651,261	232,612	55.56 %	See Total If applicable
16 Sewer To	otal	192,611	122,357	C	1) 122,356	(70,255	36.48 %	See Total If applicable
								The number of employees and available positions have increased over the past five years, as well as the associated co
								of living increases with those employees, the number of affiliate companies have also decreased, thus increasing the
17 Grand To		611,260	775,460	(1,84	3) 773,617	162,357	26.56	allocation percentage to Sanlando Utility Corp.
18 From Wa								
	In order to compare accounts 620 and t							n the previous test year to better conform to the classification of accounts according the NARUC Chart of Accounts.
20 Note 2		Prior TY	Current TY	TY AdJ.'s	Adjusted TY	\$ Difference	% Difference	Explanation
	terials & Supplies	183,055			•	(86,407	•	
	cellaneous Expenses	36,139	,	٠,		228,825		See Total If applicable
23 TOTAL		219,194	362,046	(43	361,612	142,418	64.97 %	See Grand Total
24 From Sev								
	In order to compare accounts 720 and 7							n the previous test year to better conform to the classification of accounts according the NARUC Chart of Accounts.
26 Note 2		Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
	terials & Supplies	316,698	•	•			*	See Total if applicable
	cellaneous Expenses	103,137				100,901		See Total if applicable
29 TOTAL		419,835	307,376	. 2	5 307,401	(112,434) -26.78 %	See Grand Total
30 Combine								
31 Note: Co		Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
32 Water to		219,194	362,046	,		,		See Total if applicable
33 Sewer To	otal	419,835	307,376	2!	5 307,401	(112,434) -25.78 %	See Total If applicable
								Office Supplies, office utilities, office maintenance and miscellaneous expense have increased substantially over the
								five years due to the cost of living adjustments, more specifically expenses related to damage from hurricanes have
								Increased, as well as the associated costs with the Company's website (did not have in 2003) and telecom plans have
	otal	639,029	669,421	(40:	8) 669,013	29,984		changed drastically for operators since 2003 to account for changes in technology

Operation & Maintenance Expense Comparison - Wastewater

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

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

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

ne	(1)	(2) Prior TY	(3) Current TY	(4) TY Adj.'s /	(5) ldjusted TY	(6) \$	(7) %	
<u>o.</u>	Account No. and Name	12/31/05	12/31/08	per B-3		Difference	Difference	Explanation
								•
	701 Safaries & Wages - Employees 703 Salaries & Wages - Officers, Etc.	\$ 612,831 \$	416,365 : 90,816		460,542 \$ 45,208 \$	(152,289)	(24.85) %	Please see Note 1, on Schedule 8-7; pp 2 of 2.
	703 Saldies & Frages - Officers, Etc.	_	90,010	(45,608)	43,208 \$	45,208	100.00 %	Please see Note 1, on Schedule B-7; pp 2 of 2.
								The number of employees and available positions have increased over the past three years, as well as t
	704 Employee Pensions & Benefits	109,753	165 034	(25.0C2)	120.073	20.210	27.52 4/	associated health costs with those employees, the number of affiliate companies have also decreased,
	710 Purchased Sewage Treatment	109,755	165,034	(25,062)	139,972	30,219	27.53 % %	increasing the allocation percentage to Sanlando Utility Corp.
	711 Skidge Removal Expense	160,283	153,128		153,128	(7,155)	(4.46) %	Under the Threshold.
	715 Purchased Power	521,947	525,334	_	525,334	3,387	0.65 %	Under the Threshold.
	716 Fuel for Power Purchased		-		-	-,	%	Over the investore.
							-	Test year adjustments were made because expenses were incorrectly booked to this account
								in the prior test year other expenses that should have been booked elsewhere, were inadver
	718 Chemicals	195,427	25,615	113,094	138,709	(56,718)	(29.02) %	booked to this account.
	720 Materials & Supplies	316,698	101,241	2,122	103,363	{213,335}	(67.36) %	Please see Note 2, on Schedule B-7; pp 2 of 2.
)	731 Contractual Services - Engr.	107	159	-	159	52	48.60 %	Hourly fees of contracted engineers have increased substantially since the last rate case,
								The hourly fees of the company's independent auditors increased since the last rate case, the number
	732 Contractual Services - Acct.	9,033	9,373	454	9,827	794	8.79 %	affiliate companies have also decreased, thus increasing the allocation percentage to Saniando Utility (
	733 Contractual Services - Legal	1,727	10,686	(1,436)	9,250	7,523	435.61 %	Hourly fees of attorneys have increased substantially since the last rate case.
3	734 Contractual Services - Mgmt. Fees	-	-	-	-		%	
								Prior to the test year, the utility inadvertently booked the expenses associated with contractual service
	735 Contractual Services - Testing		27,673		27,673	27,673	100.00 %	testing account in the miscellaneous expense account. The costs of testing has increased over the past years.
•	733 Continuental Services - Tearning	-	27,075	•	27,073	27,073	100.00 %	1 = · · ·
								The costs of maintaining our computer/technological systems have increased dramatically over the past the years, and the number of affiliate companies have also decreased, thus increasing the allocation percentage
5	736 Contractual Services - Other	9,323	60.572	2,099	62.671	53,348	572.22 %	Sanlando Utility Corp.
6	741 Rental of Building/Real Prop.				-	,-	%	Dames or any corp.
7	742 Rental of Equipment	-		(4)	{4}		%	
8	750 Transportation Expenses	50,063	65,294	(6,022)	59,272	9,209	18.39 %	The number of employees and associated vehicles have increased over the past three years, the numb affiliate companies have also decreased, thus increasing the allocation percentage to Saniando Utility (
	756 Insurance - Vehicle			,,	,	-,	%	arimate companies rate also delegance, thus are coming the anotation percentage to salisation office,
0	757 Insurance - General Liability	-	_	-	-		*	
1	758 Insurance - Workman's Comp.	•	-	-	•		%	
								In common analysis in the contract of the cont
								Insurance costs have increased over the past three years, but since the number of affiliate companies in decreased, the allocation costs to Saniando Utility Corp. actually increased (this account includes excessing the same of the sam
2	759 Insurance - Other	70,463	72,601	3,155	75,756	5,293	7.51 %	liability, general property, workman's comp and auto).
3	760 Advertising Expense	-		٠,	-		%	
_								Test Year Adjustments does not include adjustment of \$44,219 for current rate case Rate Case Amorti.
	766 Reg. Comm. Exp Rate Case Amort.	16,889	26,057	25,868	51,925	35,036	207.45 %	expense.
•	767 Reg. Comm. Exp Other	-	-	(1,809)	(1,809)		%	
,	770 Bad Debt Expense	4.087						Bad debt expense has increased as a result of an increase in uncollectible accounts due to customers
	775 Miscellaneous Expenses	103,137	9,194	14	9,208	5,121	125.30 %	defaulting on payments.
8	773 Miscenarieous expenses	103,137	206,134	7,503	213,637	110,500	107 %	Please see Note 2, on Schedule B-7; pp 2 of 2.
9	TOTAL	\$ 2,181,768 \$	1,965,278	118,545 \$	2,083,822 \$	(96,133)	(4.41) %	
0		<u> </u>	1,505,276	110,545 9	2,003,022 3	(90,133)	(4:41) /6	
	Total Customers (ERC's)	9,892.5			9,162.0	(731)	(7.38) %	
	Total Development (Elic 2)	3,032.3			3,102.0	11271	(7.36) 76	
2	Consumer Price Index - U	283,400			331.326	47.93	15.91 %	
4				-		-77.33	10.51 %	
5	Benchmark Index	: Increase in Customer f	RC's			0.9262		
6		Increase in CPI				1.1691		
7								
8						1.0828		
						41		

Company: Saniando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Schedule: B-9 Page 1 of 1

Preparer: Kirsten Weeks

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

(1) Line	(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	85,503	Meter reading services Maintaining ali 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 (Internet Supplier	Cr 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	Payroll Services	Automatic Data Processing, Inc.	5,307	Payroll Services
	Tax Return Review Temporary Employment Fee	PriceWaterhouseCoopers, LLC. 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.	8,853	Tax Return Permanent Employment
13	Other Outside Services	ATC Engineering Inc; Michelle Sandra Cohn; Crowe Chizek and Company LLC; Daniel Delgado; John Haynes; Lacerte; Alice Lau; Brent Lawrence; Malcom Pirnie, Inc.; US Bank Trust National Association; Whitelight Group LLC	9,275	
14	Total	-	\$ 182,113	

Company: Sanfando Utilitles Corp. Docket No.: 090402-WS

Schedule: B-10 Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Erin Povich

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

	(1)	(2)	(3)	(4)	(5)	(6)
	_				Total Estimate	_ ,
ne Io. \	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	of Charges by Firm	Type of Service Rendered
-					-y : 11 ···	an Pite Helius es
1 Milian, Swain &		Deborah Swain	200	15.00		Assist w/MFRs, data requests, audit facilitation
2 Milian, Swain & .		Cynthia Yapp	140	300.00		Assist w/MFRs, data requests, audit facilitation
3 Milian, Swain & .		Maria Bravo	140	10.00		Assist w/MFRs, data requests, audit facilitation
4 Rose, Sundstrom	: & Bentley, LLP	Christian Marcelli	290	112.50	32,625	Legal Fees
5 Rose, Sundstron	n & Bentley, LLP	Martin Friedman	320	112.50	36,000	Legal Fees
6 M&R Consultant	is a	Frank Seidman	145	34.00	5,000	U&UAnalysis, Assist w/ MFRs, data requests, audit facilitation
7 Public Service Co	mmission		n/a	n/a	4,000	Filing Fee
8 Water Service Co	orp.	Ciecierski, Daniel	29	275	7,975	Assist w/MFRs, data requests, audit facilitation
9 Water Service Co	orp.	Casados, Jim	62	40	2,480	Billing Analyst, Implimentation of Rates
10 Water Service Co	orp.	DiPasquale, Susan	33.92	50	1,595	Assist w/MFRs, data requests, audit facilitation
11 Water Service Co	orp.	Durham, Rick	106.24	20	2,125	Assist w/MFRs, data requests, audit facilitation
12 Water Service Co	orp.	Flynn, Patrick	33. 9 2	200	6,784	Assist w/MFRs, data requests, audit facilitation
13 Water Service Co	orp.	Gongre, Bryan	33. 9 2	50	1,696	Assist w/MFRs, data requests, audit facilitation
14 Water Service Co	orp.	Granite, Deborah	33	40		Billing Analyst, Implimentation of Rates
15 Water Service Co		Hanks, Peggy	33.92	10		Assist w/MFRs, data requests, audit facilitation
16 Water Service Co	•	Hoy, John	111	80		Assist w/MFRs, data requests, audit facilitation
17 Water Service Co	•	Krugler, Adrienne	40	10	400	
18 Water Service Co	•	Marzouk, Michelle	15	40		Assist w/MFRs, data requests, audit facilitation
19 Water Service Co	•	Povich, Erin	39	450		Assist w/MFRs, data requests, audit facilitation
20 Water Service Co	•	Schiopu, Mircea	22	40		Customer Notices, Mailings, etc.
21 Water Service Co	•	Valrie, Lawanda	43.01	140		Assist w/MFRs, data requests, audit facilitation
22 Water Service Co		Weeks, Kirsten	49	300		Assist w/MFRs, data requests, audit facilitation
23 Water Service Co	•	Williams, John III	81.5	50	•	Assist w/MFRs, data requests, audit facilitation
	•	Willianis, Jostis III				· · · · · · · · · · · · · · · · · · ·
24 Water Service Co	•		n/a 	n/a -/-	•	Customer notices, postage
25 Water Service Co	-		n/a	n/a		Customer notices, stock
26 Water Service Co			n/a	n/a		Travel, Airfare
27 Water Service Co	•		n/a	n/a		Travel, Hotel/Accommodation
28 Water Service Co	•		n/a	n/a		Travel, Rental Car
29 Water Service Co	•		n/a	n/a	•	Printing Services, copies
30 Water Service Co	•		n/a	n/a	•	Temp Services
31 Water Service Co	orp.		n/a	n/a	12,000	Fed Ex & other misc.
32						•
33 Estimate Through	h				\$ 236,709	-
34						
35 [x] PAA						
36 [] Commission H	earing					
37	-					
38 Amortization Per	iod 4 Years					
	ferent from Section 367.081	6. Florida				· ·
40						
41 Amortization of R	Rate Case Expense:					
42						
43			(A)	(B)	(C)	
44			Water	Wastewater	Total	
45			*****	restewatel	JOGE	
46 Current rate case	evnense		133,238	103,471	236,709	
47 Total projected ra	•		133,238	103,471		
	,				236,709	
48 Annual Amortizat	tion	•	\$ 33,309	\$ 25,868	\$ 59,177	
49						
	tion between systems:					
51						
	d on ERC Counts 06/30/07)		11797.7	9162.0	20959.7	
53						
	erage customers		55%	44%	100%	

Analysis of Major Maintenance Projects - Water & Sewer For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Schedule: B-11 Page 1 of 1

Preparer: Kirsten Weeks

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

Line			Budget	Term of	Test Year
No	Description	Period	Amount	Amort.	Amortization

¹ Sanlando Utilities Corporation does not have any maintenance projects greater than 2% of test year revenues during the 2 years prior to the test year, the test year, or budgeted 1 year after the test year.

Allocation of Expanses

Company: Sanlando Utilities Corp.
Docket No.: 090402-WB.

Text Year Ended: December 31, 2008

Historic [X] Projected {}

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

Provide a description of all systems other than water and sewer.

(1) (2) (3)

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	-	(8)
			Allendine Brazzo						Quarter Ending March	31, 2008	
	6/L		Allocation Percent	Other				Amounts Allocat	ed		
Line	Acct		Sanlando	Companies/		Description of Allocation		Other			
No.	No.	Description	Utilities, Corp.	Systems	Total	Method	Sanlando	Companies/	T1	56.29%	43.71%
1	Water Service Corp.		Duities, corp.	39316113	1000	WEGIOG	Utilities, Corp.	Systems	Total	Water	Sewer
2	403	Depreciation Expense	7.15%	92.85%	100.00%	ERC	\$37,160	\$482,909	\$520,069	***	410.11
3	408	Taxes Other than Income	7.16%	92.84%	100.00%	ERC	\$10,792	\$482,909 \$139,988	\$150,780	\$20,916 \$6,074	\$16,243 \$4,717
4	601/603/701/703		4.88%	95.12%	100.00%	ERC	\$10,792 \$73,589	\$1,435,614	\$1,509,204	\$6,074 \$41,422	
5	604/704	Employee Benefits	7.16%	92.84%	100.00%	ERC	\$104,033	\$1,349,523	\$1,453,556	\$41,422 \$58,558	\$32,168 \$45,476
6	620/720	Materials and Supplies	7.16%	92.84%	100.00%	ERC	\$21,079	\$273,444	\$2,433,536	\$11,865	\$9,214
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$254,525	\$0	\$9,214 \$0
8	632/732	Contractual Services - Accounting	7.15%	92.84%	100.00%	ERC	\$9,125	\$118,375	\$127,500	\$5,136	\$3,989
9	633/733	Contractual Services - Legal	7.16%	92.84%	100.00%	ÉRC	\$426	\$5,523	\$5,949	\$240	\$3,565 \$186
10	636/736	Contractual Services - Other	7.16%	92.84%	100.00%	ERC	\$28,892	\$374,786	\$403,678	\$16,263	\$12,629
11	650/750	Transportation Expenses	7.16%	92.84%	100.00%	ERC	(\$80)	(\$1,041)	(\$1,121)	(\$45)	(\$35)
12	670/770	Bad Debt Expense	7.15%	92.84%	100.00%	ERC	\$42	\$547	\$589	\$24	(533) \$18
13	675/775	Miscellaneous Expenses	7.16%	92.84%	100.00%	ERC	\$33,954	\$440,447	\$474,401	\$19,112	\$14,842
14	659/759	Other Insurance	7.16%	92.84%	100.00%	ERC	\$48,184	\$625,046	\$673,230	\$27,122	\$21,062
15							\$367,196	\$5,245,161	\$5,612,357	\$206,686	\$160,510
16	Water Service Corp. /	Allocated RVP Expenses							-	7200,000	
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	SO	\$0	\$0	\$0
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0
19	601/603/701/703		20.07%	79.93%	100.00%	ERC	\$13,968	\$55,620	\$69,588	\$7,862	\$6,106
20	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0,100
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	50	\$0	\$0	\$0	\$0
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	ŝo	şo	\$0	\$0
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	50	\$0	\$0
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	ŚO	\$0	\$0	\$0	\$0
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	SO.	\$0
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$o	šo	\$0	\$0	\$0
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	śo	\$0	\$0	\$0
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	śo	ŚO	\$0
30							\$13,968	\$55,620	\$69,588	\$7,862	\$6,106
31	Water Service Corp. A	Allocated Regional Expenses									
32	403	Depreciation Expenses	25.58%	74.42%	100.00%	ERC	\$6	\$17	\$23	\$3	\$3
33	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	ŚO	so	\$0	ŝo	So
34	601/603/701/703	Sataries	25.57%	74.43%	100.00%	ERC	\$2,431	\$7,078	\$9,510	\$1,368	\$1,063
35	604/704	Employee Benefits	25.57%	74.43%	100.00%	ERC	\$2,599	\$7,568	\$10,167	\$1,463	\$1,136
36	620/720	Materials and Supplies	25.57%	74.43%	100.00%	ERC	\$1,892	\$5,508	\$7,400	\$1,065	\$827
37	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	śo	ŚO	\$0	\$0	\$0
38	636/736	Contractual Services - Other	25.57%	74.43%	100.00%	ERC	\$1,657	\$4,824	\$6,481	\$933	\$724
39	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
40	667/767	Reg. Commission Exp Other	0.00%	0.00%	0.00%	ERC	\$0	SO	\$0	\$0	\$0
41	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
42	675/775	Miscellaneous Expenses	25.57%	74.43%	100.00%	ERC	\$7,955	\$23,159	\$31,113	\$4,477	\$3,477
43							\$16,540	\$48,154	\$64,694	\$9,310	\$7,230
44		llocated State Expenses									
45	403	Depreciation Expenses	25.51%	74.49%	100,00%	ERC	\$718	\$2,098	\$2,816	\$404	\$314
46	408	Taxes Other than Income	25.52%	74.48%	100.00%	ERC	\$24,569	\$71,716	\$96,285	\$13,829	\$10,740
47	601/603/701/703	Salaries	25.52%	74.48%	100.00%	ERC	(\$1,845)	(\$5,385)	(\$7,230)	(\$1,038)	(\$806)
48	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
49	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
50	620/720	Materials and Supplies	28.14%	71.86%	100.00%	ERC	\$784	\$2,001	\$2,785	\$441	\$343
51	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
52	633/733	Contractual Services - Legal	25.52%	74.48%	100.00%	ERC	\$4,293	\$12,530	\$16,823	\$2,416	\$1,876
53	636/736	Contractual Services - Other	25.50%	74.50%	100.00%	ERC	\$25	\$72	\$96	\$14	511
54	642/742	Rental Equipment	25.52%	74.48%	100.00%	ERC	\$976	\$2,850	\$3,826	\$550	\$427
55	650/750	Transportation Expense	25.52%	74.48%	100.00%	ERC	\$41,166	\$120,165	\$161,331	\$23,171	\$17,995
56	667/767	Reg. Commission Exp Other	25.52%	74.48%	100.00%	ERC	\$758	\$2,212	\$2,970	\$427	\$331
57	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
58	675/775	Miscellaneous Expenses	25.52%	74.48%	100.00%	ERC	\$607	\$1,772	\$2,379	\$342	\$265
59	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0_	\$0	\$0	\$0
60							\$72,051	\$210,030	\$282,081	\$40,555	\$31,495
61	Note: Some of the aco	ounts listed above will not tie directly to th	e general ledger because	certain accounts	have expense	s directly booked	to the company.				
					45						

Fiorida Public Service Commission Schedule B-12 Page 2 of 11 Preparer: Erin Povich

Allocation of Expenses

Company: Sanlando Utilities Corp.

Docket No.: 09:402-W9.

Text Year Ended: December 31, 2008

Historic [X] Projected []

Explanation: Provide a schedule detailling expenses which are subject to allocation between systems (water, sewer & gas, etc.)

showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation.

Provide a description of all systems other than water and sewer.

(1) (2) (3)

			(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
			Allocation Percent						Month Ending April	30, 2008	
	G/L		Anocation Percent	ages Other		Description		Amounts Allocat Other	ed		
Line			Sanlando	Companies/		of Allocation	Santando	Companies/		56.29%	43.71%
No.	No.	Description	Utilities, Corp.	Systems	Total	Method	Utilities, Corp.	Systems	Total	Water	Sewer
1	Water Service Corp. /										
2	403 408	Depreciation Expense	7.14%	92.86%	100.00%	ERC	\$10,694	\$139,139	\$149,833	\$6,019	\$4,674
4	601/603/701/703	Taxes Other than Income Salaries	7.15% 6.33%	92.85% 93.67%	100.00%	ERC	\$1,978	\$25,685	\$27,663	\$1,113	\$865
5	604/704	Employee Benefits	7.15%	92.85%	100.00%	ERC ERC	\$33,561 \$27,022	\$502,854 \$350,855	\$536,815	\$19,116	\$14,845
6	620/720	Materials and Supplies	7.15%	92.85%	100.00%	ERC	\$9,701	\$125,966	\$377,877 \$135,667	\$15,210 \$5,461	\$11,812 \$4,241
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	EAC	\$0	\$0	\$130,007	\$3,461 \$0	\$4,241
8	632/732	Contractual Services - Accounting	7.15%	92.85%	100.00%	ERC	\$1.967	\$25,534	\$27,500	\$1,107	\$860
9	633/733	Contractual Services - Legal	7.15%	92.85%	100.00%	ERC	\$609	\$7,909	\$8,518	\$343	\$266
10	636/736	Contractual Services - Other	7.15%	92.85%	100.00%	ERC	\$5,037	\$65,404	\$70,441	\$2,835	\$2,202
11	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
12 13	670/770 675/775	Bad Debt Expense	7.15%	92.85%	100.00%	ERC	\$27	\$353	\$380	\$15	\$12
14	659/759	Miscelianeous Expenses Other Insurance	7.15% 7.15%	52.85% 92.85%	100.00%	ERC ERC	\$6,409	\$83,214	\$89,623	\$3,607	\$2,801
15	033/733	Chief Magracice	7.13%	32.63%	100.00%	EKL	\$11,744 \$109,149	\$152,492 \$1,479,403	\$164,236	\$6,611	\$5,134
16	Water Service Com. A	Mosated RVP Expenses					\$109,149	\$1,479,403	\$1,588,552	\$61,437	\$47,712
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	50	ŝo	\$1	
18	408	Taxes Other than income	0.00%	0.00%	0.00%	ERC	\$0	so	\$0	\$0	\$1 \$0
19	601/603/701/703	Salaries	20.03%	79.97%	100.00%	ERC	\$4,647	\$18,549	\$23,196	\$2,616	\$2,031
20	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
22 23	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
24	633/733 636/736	Contractual Services - Legal Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
25	650/750	Transportation Expense	0.00% 0.00%	0.00% 0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00% 0.00%	ERC ERC	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0 \$0	50 \$0	\$0 \$0	\$0 \$0
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$C
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$o	50	ŝũ	\$0	Šõ
30							\$4,647	\$18,549	\$23,196	\$2,617	\$2,032
31		Nocated Regional Expenses									
32	403	Depreciation Expenses	25.55%	74.45%	100,00%	ERC	\$2	\$6	\$8	\$1	\$1
33 34	408 601/603/701/703	Taxes Other than Income Salaries	0.00%	0.00%	0.00%	ÉRC	\$0	\$0	\$0	\$0	\$0
35	604/704	Salanes Employee Benefits	0.00% 0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	şo
36	620/720	Materials and Supplies	0.00%	0.00%	0.00% 0.00%	ERC ERC	\$0 \$0	\$0 \$0	\$0	\$0	\$0
37	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	ŞO SO	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
38	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	50 \$0	\$0 \$0	\$0 \$0	\$0 \$0
39	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0 \$0
40	667/767	Reg. Commission Exp Other	25.55%	74.45%	100.00%	ERC	\$2,884	\$8,405	\$11,289	\$1,623	\$1,261
41	670/770	Bed Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
42 43	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	50	\$0	\$0_	\$0
	W						\$2,886	\$8,411	\$11,297	\$1,625	\$1,262
44 45	Water Service Corp. Al 403	located State Expenses Depreciation Expenses	35 500	74 5000							
46	403	Taxes Other than Income	25.50% 25.50%	74.50% 74.50%	100.00% 100.00%	ERC ERC	\$383	\$1,119	\$1,502	\$216	\$167
47	601/603/701/703	Salaries	25.50%	74.50%	100.00%	ERC.	\$9,189 \$6.845	\$26,850 \$20,000	\$36,039 \$26,845	\$5,173 \$3,853	\$4,017 \$2,992
48	604/704	Employee Benefits	25.50%	74.50%	100.00%	ERC	\$26	\$20,000	\$100	\$14	\$2,992
49	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	Śū	ŝo	\$100	\$0	\$0
50	620/720	Materials and Supplies	25.88%	74.12%	100.00%	ERC	\$606	\$1,736	\$2,343	\$341	\$265
51	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
52	633/733	Contractual Services - Legal	25.50%	74.50%	100.00%	ERC	(\$694)	(\$2,028)	(\$2,722)	(\$391)	(\$303)
53 54	636/736	Contractual Services - Other	25.50%	74.50%	100.00%	ERC	\$2,319	\$6,775	\$9,093	\$1,305	\$1,014
55 55	642/742 650/750	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	, \$0	\$0	\$0	\$0
56	667/767	Transportation Expense Reg. Commission Exp Other	25.50% 0.00%	74.50%	100.00%	ERC	\$9,721	\$28,401	\$38,122	\$5,471	\$4,249
57	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC ERC	\$0	\$0	\$0	\$0	\$0
58	675/775	Miscellaneous Expenses	25,50%	74.50%	100.00%	ERC	\$0 \$2,790	\$0 \$8,151	\$0	\$0	\$0
59	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC.	\$2,790 \$0	\$8,151	\$10,941 \$0	\$1,570 \$0	\$1,219 50
60							\$31,184	\$91,079	\$122,263	\$17,553	\$13,631
61	Note: Some of the sore	ounts listed above will not tie directly to the						1.30.0	7	727,300	

Provide a deco	detion of	all outtoms other	or then wester and reven	

ompar ocket i est Yes istoric oplana									Florida Public Sen Schedule 8-12 Page 3 of 11 Preparer: Erin Pov		
		tems other than water and sewer.	(1)	(2)	(3)	(4)	(5)	(6) Historical	(7) Month Ending May 3		8)
			Allocation Percent					Amounts Añocat		2, 2000	
	G/L			Other		Description		Other			
Line No.	Acct. No.	Description	Sanlando Utilities, Corp.	Companies/ Systems	Total	of Allocation Method	Sanlando Utilities, Corp.	Companies/ Systems	Total	56.29% Water	43.71%
1	Water Service Corp. A		Contres, corp.	Systems	100	Ivietilou	culices, corp.	Systems	1000	AAA(E)	Sewer
2	403	Depreciation Expense	7.14%	92.86%	100.00%	ERC	\$10,717	\$139,448	\$150,165	\$6,033	\$4,68
3	408	Taxes Other than Income	7.15%	92.85%	100.00%	ERC	\$2,166	\$28,118	\$30,283	\$1,219	\$94
4	601/603/701/703	Salaries	5.17%	94.83%	100.00%	ERC	\$18,568	\$340,377	\$358,946	510,452	\$8,11
6	604/704 620/720	Employee Benefits Materials and Supplies	7.15% 7.15%	92.85%	100.00%	ERC	\$36,398	\$472,599	\$508,997	\$20,487	\$15,91
7	631/731	Contractual Services - Engineering	0.00%	92.85%	0.00%	ERC ERC	\$7,608 \$0	\$98,779 \$0	\$106,386 \$0	\$4,282 \$0	\$3,32
É	632/732	Contractual Services - Accounting	7.15%	92.85%	100.00%	ERC	(\$5,423)	(\$70,411)	\$U (\$75,833)	(\$3,052)	, ¢2, 22
9	633/733	Contractual Services - Legal	7.15%	92.85%	100.00%	ERC	\$2,052	\$26,637	(\$75,833) \$28,689	\$1,155	(\$2,37 \$89
10	636/736	Contractual Services - Other	7.15%	92.85%	100.00%	ERC	\$9,471	\$122,978	\$132,449	\$5,331	\$4,14
11	650/750	Transportation Expenses	7.16%	92.84%	100.00%	ERC	\$3	543	\$46	\$2	\$
12	670/770	Bad Debt Expanse	7.15%	92.85%	100.00%	ERC	\$163	\$2,114	\$2,277	\$92	\$7
13	675/775	Miscellaneous Expenses	7.15%	92.85%	100.00%	ERC	\$5,456	\$70,847	\$76,304	\$3,071	\$2,38
14	659/759	Other Insurance	7.15%	92.85%	100.00%	ERC	\$13,216	\$171,595	\$184,811	\$7,439	\$5,77
15							\$100,395	\$1,403,125	\$1,503,519	\$56,510	\$43,885
	Water Service Corp. A										
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$4
18 19	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
20		Salaries	20.03%	79.97%	100.00%	ERC	\$4,647	\$18,549	\$23,196	\$2,616	\$2,031
21	604/704 620/720	Employee Benefits Materials and Supplies	0.00%	0.00%	0.00%	ERC FRC	\$0	\$0	\$0	\$0	\$0
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0 \$0	\$0	\$0 \$0	\$0	\$4
23	633/733	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	50	\$0	\$0	\$i
8	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	Š
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0_	\$0	\$0	\$0	\$0
ю							\$4,647	\$18,549	\$23,196	\$2,616	\$2,031
		located Regional Expenses									
32	403	Depreciation Expenses	25.58%	74.42%	100.00%	ERC	\$2	\$6	\$8	\$1	\$1
33	408	Taxes Other than Income	0.00%	0.00%	D.00%	ERC	\$0	\$0	\$0	\$0	\$0
34		Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
35 36	604/704 620/720	Employee Benefits	0.00%	0.00%	0.00%	ERC ERC	\$0	\$0	\$0	\$0	\$0
96 17		Materials and Supplies Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC ERC	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
88		Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
39		Transportation Expense	25.55%	74.45%	100.00%	ERC	\$102	\$298	\$400	\$58	\$45
10		Reg. Commission Exp Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
41	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	Śū	ŚO	\$0	\$0	\$0
		Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
12							\$104	\$304	\$408	\$59	\$46
		located State Expenses									
12 13 14	Water Service Corp. All		25.50%	74.50%	100,00%	EAC	\$383	\$1,119	\$1,502	\$216	\$167
13 14 15	403	Depreciation Expenses			100.00%	ERC	\$7,409	\$21,647	\$29,056	\$4,170	\$3,239
13 14 : 15 16	403 408	Taxes Other than Income	25.50%	74.50%		ERC	\$7,665	\$22,395	\$30,059	\$4,314	\$3,350
13 14 15 16 17	403 408 601/603/701/703	Taxes Other than Income Salaries	25.50%	74.50%	100.00%					\$99	\$77
13 14 ! 15 16 17	403 408 601/603/701/703 604/704	Taxes Other than Income Salaries Employee Benefits	25.50% 25.50%	74.50% 74.50%	100.00%	ERC	\$176	\$514	\$690		
13 14 15 16 17 18	403 408 601/603/701/703 604/704 618/718	Taxes Other than Income Salaries Employee Benefits Chemicals	25.50% 25.50% 0.00%	74.50% 74.50% 0.00%	100.00% 0.00%	ERC ERC	\$176 \$0	\$0	\$0	\$0	\$0
13 14 15 16 17 18 19	403 408 601/603/701/703 604/704 618/718 620/720	Taxes Other than Income Solaries Employee Benefits Chemicals Materials and Supplies	25.50% 25.50% 0.00% 25.58%	74.50% 74.50% 0.00% 74.42%	0.00% 0.00% 100.00%	ERC ERC ERC	\$176 \$0 \$757	\$0 \$2,203	\$0 \$2,960	\$0 \$426	\$0 \$381
13 14 15 16 17 18 19	403 408 601/603/701/703 604/704 618/718 620/720 632/732	Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting	25.50% 25.50% 0.00% 25.58% 0.00%	74.50% 74.50% 0.00% 74.42% 0.00%	100.00% 0.00% 100.00% 0.00%	ERC ERC ERC ERC	\$176 \$0 \$757 \$0	\$0 \$2,203 \$0	\$0 \$2,960 \$0	\$0 \$426 \$0	\$0 \$381 \$0
43 44 15 46 17 18 19 50 51	403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733	Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal	25.50% 25.50% 0.00% 25.58% 0.00% 0.00%	74.50% 74.50% 0.00% 74.42% 0.00% 0.00%	100.00% 0.00% 100.00% 0.00%	ERC ERC ERC ERC ERC	\$176 \$0 \$757 \$0 \$0	\$0 \$2,203 \$0 \$0	\$0 \$2,960 \$0 \$0	\$0 \$426 \$0 \$0	\$0 \$333 \$0 \$0
13 14 15 16 17 18 19 19 19 19 19	403 408 601/603/701/703 604/704 618/718 620/720 632/732 632/732 636/736	Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal Contractual Services - Other	25.50% 25.50% 0.00% 25.58% 0.00% 0.00% 25.50%	74.50% 74.50% 0.00% 74.42% 0.00% 0.00% 74.50%	100.00% 0.00% 100.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC	\$176 \$0 \$757 \$0 \$0 \$0 \$429	\$0 \$2,203 \$0 \$0 \$1,254	\$0 \$2,960 \$0 \$0 \$1,684	\$0 \$426 \$0 \$0 \$242	\$0 \$333 \$0 \$0 \$188
13 14 15 16 17 18 19 50 51 52 53	403 408 601/603/701/703 604/704 618/718 620/720 632/732 632/733 636/736 642/742	Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Other Rental Equipment	25.50% 25.50% 0.00% 25.58% 0.00% 0.00% 25.50% 0.00%	74.50% 74.50% 0.00% 74.42% 0.00% 0.00% 74.50% 0.00%	100.00% 0.00% 100.00% 0.00% 0.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC	\$176 \$0 \$757 \$0 \$0 \$0 \$429 \$0	\$0 \$2,203 \$0 \$0 \$1,254 \$0	\$0 \$2,960 \$0 \$0 \$1,684 \$0	\$0 \$426 \$0 \$0 \$242 \$0	\$0 \$331 \$0 \$0 \$188
43 44 15 16 17 18 19 50 51 52 53 54 55	403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 656/736 642/742 850/750	Taxes Other than Income Salaries Fimployee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal Contractual Services - Other Rental Equipment Transportation Expense	25.50% 25.50% 0.00% 25.56% 0.00% 0.00% 25.50%	74.50% 74.50% 0.00% 74.42% 0.00% 0.00% 74.50% 0.00%	100.00% 0.00% 100.00% 0.00% 0.00%	ERC ERC ERC ERC ERC ERC	\$176 \$0 \$757 \$0 \$0 \$0 \$429 \$0 \$12,293	\$0 \$2,203 \$0 \$0 \$1,254	\$0 \$2,960 \$0 \$0 \$1,684 \$0 \$48,212	\$0 \$426 \$0 \$0 \$242 \$0 \$6,920	\$0 \$381 \$0 \$0 \$188 \$0 \$5,374
43 44 15 46 17 18 19 50 51 52 53 54 55 56	403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 632/742 650/750 661/767	Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Other Rental Equipment Transportation Expense Reg, Commission Exp Other	25.50% 25.50% 0.00% 25.58% 0.00% 0.00% 25.50% 0.00% 25.50% 25.50%	74.50% 74.50% 0.00% 74.42% 0.00% 0.00% 74.50% 74.50%	100.00% 0.00% 100.00% 0.00% 0.00% 100.00% 0.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$176 \$0 \$757 \$0 \$0 \$429 \$0 \$12,293 \$306	\$0 \$2,203 \$0 \$0 \$1,254 \$0 \$35,918 \$893	\$0 \$2,960 \$0 \$0 \$1,684 \$0	\$0 \$426 \$0 \$0 \$242 \$0	\$0 \$331 \$0 \$0 \$188 \$0
43 44 15 16 17 18 19 50 51 52 53 54 55	403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 634/733 654/736 642/742 650/750 667/767 670/770	Taxes Other than Income Salaries Fimployee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal Contractual Services - Other Rental Equipment Transportation Expense	25.50% 25.50% 0.00% 25.56% 0.00% 0.00% 25.50%	74.50% 74.50% 0.00% 74.42% 0.00% 0.00% 74.50% 0.00%	100.00% 0.00% 100.00% 0.00% 0.00% 100.00% 0.00%	ERC	\$176 \$0 \$757 \$0 \$0 \$0 \$429 \$0 \$12,293	\$0 \$2,203 \$0 \$0 \$1,254 \$0 \$35,918	\$0 \$2,960 \$0 \$0 \$1,684 \$0 \$48,212 \$1,199	\$0 \$426 \$0 \$0 \$242 \$0 \$6,920 \$172	\$0 \$331 \$0 \$0 \$188 \$0 \$5,374 \$134
13 14 15 16 17 18 19 19 19 19 19 19 19 19 19 19 19 19 19	403 408 601/603/701/703 604/704 618/718 620/720 632/732 633/733 636/736 642/742 650/760 670/770 675/775	Taxes Other than Income Salaries Employee Benefits Chemicals Materials and Supplies Contractual Services - Accounting Contractual Services - Legal Contractual Services - Other Rental Equipment Transportation Expense Reg. Commission Exp Other Bad Debt Expense	25.50% 25.50% 0.00% 25.58% 0.00% 0.00% 25.50% 0.00% 25.50% 0.00%	74.50% 74.50% 0.00% 74.42% 0.00% 0.00% 74.50% 0.00% 74.50% 0.00%	100.00% 0.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00%	ERC ERC ERC ERC ERC ERC ERC ERC ERC	\$176 \$0 \$757 \$0 \$0 \$429 \$0 \$12,293 \$306 \$0	\$0 \$2,203 \$0 \$0 \$1,254 \$0 \$35,918 \$893 \$0	\$0 \$2,960 \$0 \$1,684 \$0 \$48,212 \$1,199 \$0	\$0 \$426 \$0 \$0 \$242 \$0 \$6,920 \$172 \$0	\$0 \$331 \$0 \$0 \$188 \$0 \$5,374 \$134 \$0

Allocation of Expenses
Company: Sanlando Utilities Corp.
Docket No.: 090402-WS
Tart Year Ended: December 31, 2008
Historic [X] Projected []
Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation.
Provide a description of all systems other than water and sewer.

(1) (2) (3)

Process Proc				(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
Color				Ad-estes Decemb							30, 2008	
March Marc		G/I		Alkication Percent			Daniel d'a			ed		
No. Description Descript	Line			Saniando				Contondo			F4 554	
1 Water Service Corp. Mount of Expenses 6.244, 8 27.00% 100.00% EliC 520.442 5140.585 5351.078 53.006 54.585 54.58	No.		Description			Total				Total		
3		Water Service Corp.	Allocated Expenses:			1010	- Nation	otimies, corp.	Зузсения	TOLAI	evaler	
3 408 Tours Other than become 5.994 32,044 100,000 Esc 52,141 328,100 500,750 53,000 566,761 5			Depreciation Expense	6.94%	93.06%	100.00%	ERC	\$10.492	\$140,586	\$151,078	\$5 gns	\$4.500
6.01,463/701/705 Solicites				6.96%	93.04%	100.00%	ERC					
50 60,770				5.34%	94.66%	100.00%	ERC					
No.	-				93.04%	100.00%	ERC	\$25,251	\$337,484			
8 637/712 Contractual services - Accounting 6.56% 8.504% 100.00% File 53.007 54.3217 54.333 51.689 51.201								\$19,552	\$261,318	\$280,870	\$12,005	
5-813/736 Contractual Services - Cloud								\$0	\$0	\$0	\$0	\$0
5987736 Contractual Services - Cloude 5,96M 30,00% 100,00% Elic 5,0,400 5,1,400											\$1,698	\$1,319
1												
2												
15 157/775 Miscrellanerion Expenses 6.90k 93.04k 100.00% ERC 57.725 59.427 59.3645 59.461 57.705												
6.99/139 Other Instrumence												
	14	659/759										
New Service Cogn. Allecated Rev F Laperses 0.00%	15					200.00%						
A03 Depreciation Expenses D.O.W. D.O.W. D.O.W. ERC 50 50 50 50 50 50 50 5	16	Water Service Corp. A	Ulprated RVP Expenses					7110,407	41,001,300	31,012,043	302,192	340,230
AGE	17			0.00%	0.00%	0.00%	FRC	¢n.	¢n	én	ėn.	**
601/601/701/701 Salavies 20.15% 73.85% 100.00% ERC 54.75 518.522 523.15% 52.651 52.061	18	408	Taxes Other than Income	0.00%	0.00%							
604/704 Employee Benefits			Salaries	20.15%	79.85%							
			Employee Benefits	0.00%	0.00%	0.00%	ERC	,				
632/732 Contractual Services - Logal 0.00% 0.00% ERC 50 50 50 50 50 50 50 5				0.00%	0.00%	0.00%	ERC	\$0				\$0
ESR/736 Contractual Services - Other OLON OLON ERC S0 S0 S0 S0 S0 S0 S0 S						0.00%	ERC	\$0		\$0		
550/750 Transportation Expense 0.00% 0								\$0	\$0	\$0	\$0	
668/766 Reg. Commission Dp. 0.00% 0.00% 0.00% ERC 50 50 50 50 50 50 50 5										\$0	\$0	\$0
670/770 Bad Debt Expense												
## 675/775 Miscellaneous Expenses 0.00% 0.00% 0.00% ERC 50 50 50 50 50 50 50 5										*-		
Section Comparison Compar												
Water Service Corp. Allocated Regional Expenses D.00% D.00% D.00% D.00% ERC S0 S0 S0 S0 S0 S0 S0 S												
Water Service Corp. Allocated Regional Expenses D.00% D.00% D.00% ERC SO SO SO SO SO SO SO S		425,125	Obici Institute	0.00/4	0.00%	0.00%	ERL.					
A03	31	Water Service Corn. A	Ilorated Regional Evnences					34,673	\$18,322	\$23,196	\$2,631	\$2,043
33 408 Taxes Other than Income				0.00%	0.00%	0.00%	EDC	ėn.	ės.	**	**	
Section Sect	34	601/603/701/703										
36 620/720 Materials and Supplies 0.00% 0.00% 0.00% ERC 50 50 50 50 50 50 50 5	35											
37 632/732 Contractual Services - Accounting 0.00% 0.00% 0.00% ERC 50 50 50 50 50 50 50 50 50 50 50 50 50		620/720	Materials and Supplies	0.00%	0.00%							
38 636/736 Contractual Services - Other 0.00%						0.00%	ERC					
## 667/767 Reg. Commission Exp Other					0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
41 670/770 Bad Debt Expense D.DO% D.DO% D.DO% D.DO% D.DO% ERC SO									\$0	\$0	\$0	\$0
42 675/775 Miscelleneous Expenses 25.27% 74.73% 100.00% ERC \$54 \$161 \$216 \$31 \$24 \$44 \$45 \$403 \$403 \$403 \$405 \$406 \$5161 \$216 \$408 \$408 \$408 \$408 \$408 \$408 \$408 \$408												
Water Service Corp. Allocated State Expenses S54 \$515 \$5216 \$531 \$524												
Water Service Corp. ABocated State Expenses 25.13% 74.87% 100.00% ERC 542.019 5125,204 5187,223 523,552 518,368 517,731 52.470 51.918 50.00% ERC 54.388 513,343 517,731 52.470 51.918 50.00% 50.0		6/5///5	Miscellaneous Expenses	25.27%	74.73%	100.00%	ERC					
45 403 Depredation Expenses 25.13% 74.87% 100.00% ERC \$42,019 \$125,204 \$167,223 \$23,652 \$18,368 46 408 Taxes Other than Income 24.75% 75.25% 100.00% ERC \$43,888 \$13,343 \$17,731 \$2,470 \$3,1918 47 601/603/701/703 Salaries 24.75% 75.25% 100,00% ERC \$50,1911 (561,399) (181,590) (511,365) (58,826) 48 604/704 Employee Barwitts 24.75% 75.25% 100,00% ERC \$100 \$306 \$406 \$57 \$44 618/718 Chemicals 0.00% 0.00% 0.00% ERC \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		Water Coming Com. At						\$54	\$161	\$216	\$31	\$24
46 408 Taxes Other than Income 24.75% 75.25% 100.00% ERC 54,388 \$13,343 \$17,731 \$2,470 \$31,938 \$40,000 \$50,000				25 40-	74.62	***			4			
48 604/704 Employee Barwifts 24.75% 75.25% 100.00% ERC \$100 \$306 \$406 \$57 \$44 49 618/718 Chemicals 0.00% 0.00% 0.00% ERC \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0												
49 618/718 Chemicals 0.00% 0.00% 0.00% ERC 50 50 50 50 50 50 50 50 50 50 50 50 50				,								
50 620/720 Materiels and Supplies 25.30% 74,70% 100.00% ERC 52,320 56,852 59,172 51,306 51,014 51 632/732 Contractual Services - Accounting 0.00% 0.00% 0.00% ERC 50 50 50 50 50 50 50 50 50 50 50 50 50												
51 632/732 Contractual Services - Accounting 0.00% 0.00% 0.00% ERC 50 50 50 50 50 50 50 50 50 50 50 50 50	50											
52 633/733 Contractual Services - Legal 0.00% 0.00% ERC 50.00% 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	51											
53 636/736 Contractual Services - Other 24.75% 75.25% 100.00% ERC 53.103 \$9.436 \$12,540 \$1.747 \$1.355 \$1.644 \$1.747 \$1.355 \$1.747 \$1.74	52	633/733	Contractual Services - Legal	0.00%								
54 642/742 Rental Equipment 0.00% 0.00% 0.00% ERC \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			Contractual Services - Other	24.75%								
55 650/750 Transportation Expense 24.75% 75.25% 100.00% ERC \$3.806 \$11,575 \$15,381 \$2,142 \$1,664 \$1.667/67 Reg. Commission Exp Other 24.75% 75.25% 100.00% ERC \$715 \$2,175 \$2,890 \$403 \$313 \$1.000			Rental Equipment	0.00%	0.00%	0.00%						
56 667/767 Reg. Commission Exp Other 24.75% 75.25% 100,00% ERC 57.15 \$2,175 \$2,890 \$403 \$313 \$75 570,770 Reg. Commission Exp Other 0.00% 0.00% 0.00% ERC \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0				24.75%	75.25%	100.00%	ERC			\$15,381		
57 670/770 Bad Obel Expense 0.00% 0.00% 0.00% ERC 50 50 50 50 50 50 50 50 50 50 50 50 50												
59 659/759 Other Insurance 24.76% 75.24% 100.00% ERC \$17 \$51 \$68 \$9 \$7 60 \$99.095 \$298,563 \$397,658 \$55,778 \$43,317										\$0		\$0
60 \$\frac{599,095}{5296,563}\$\$\frac{537,658}{529,665}\$\$\frac{537,658}{529,656}\$\$\frac{55,778}{543,317}\$\$												
		ti59/759	Other Insurance	24.76%	75.24%	100.00%	ERC					
D.1 MOTE: Some or the accounts exted above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.		***************************************							\$298,563	\$397,658	\$55,778	\$43,317
	91	MOLE: SOME OF THE BCCC	ounts ested above will not tie directly to th	ne general ledger because	certain accounts	have expense	s directly booked	to the company.				

Allocation of Expenses

Company: Sanlando Utilities Corp.

Decket No.: 09:0402-WA

Fact Year Ended: December 31, 2008

Historic [X] Projected []

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

			(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
			_Allocation Percent					Historica	Month Ending July	31, 2008	,0,
	G/L		AND CATION PERCENT	Other		Description		Amounts Allocat	ed		
line	Acct.		Sanlando	Companies/		of Allocation	Faut	Other			
Na.	No.	Description	Utilities, Corp.	Systems	Total	Method	Santando Utlifties, Corp.	Companies/		56.29%	43.71%
1		Aflocated Expenses:					Otrices, Corp.	Systems	Total	Water	Sewer
2	403 408	Depreciation Expense	£.85%	93.15%	100.00%	EAC	\$15,073	\$204,809	\$219,882	\$8,484	
4		Taxes Other than Income	7.04%	92.95%	100.00%	ERC	\$2,993	\$31,508	\$34,001	\$8,484 \$1,347	\$6,589
5	601/603/701/703 604/704		6.50%	93.50%	100.00%	ERC	\$23,967	\$344,480	\$368,448	\$1,347 \$13,491	\$1,046
6	620/720	Employee Benefits Materials and Supplies	7.04%	92.96%	100.00%	ERC	\$29,618	\$391,151	\$420,769	\$16,671	\$10,477 \$12,947
7	631/731	Contractual Services - Engineering	7.04%	92.96%	100.00%	ERC	\$14,706	\$194,218	\$208,924	\$8,278	\$6,428
8	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	50	\$0	\$0	\$0,428
9	633/733	Contractual Services - Legal	7,04%	92.96%	100.00%	£RC	\$1,936	\$25,564	\$27,500	\$1,090	\$846
10	636/736	Contractual Services - Other	7.04%	92.96%	100.00%	ERC	\$681	\$8,993	\$9,674	\$383	\$298
11	650/750	Transportation Expenses	7.04% 7.04%	92.96% 92.96%	100.00%	ERC	\$14,025	\$185,230	\$199,255	\$7,895	\$6,131
12	670/770	Barl Debt Expense	0.00%	0.00%	100,00%	ERC	\$8	\$101	\$108	\$4	53
13	675/775	Miscellaneous Expenses	7.04%	92.95%	0.00%	ERC	\$D	\$0	\$0	\$0	\$0
14	659/759	Other Insurance	7.04%	92.96%	100.00% 100.00%	ERC	\$8,649	\$114,230	\$122,879	\$4,869	\$3,781
15			. 10-936	32.30A	100.00%	ERC	\$16,818	\$222,112	\$238,930	\$9,467	\$7,352
16	Water Service Corp. A	Allocated RVP Expenses					\$127,874	\$1,722,496	\$1,850,370	\$71,977	\$55,897
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC			_		
18	408	Taxes Other than Income	0.00%	0.00%	0.00%		\$0	\$0	\$0	\$0	\$0
19	601/603/701/703	Salaries	20.37%	79.63%	100.00%	ERC ERC	\$0	\$0	. \$0	\$0	\$0
20	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$4,812	\$18,810	\$23,623	\$2,709	\$2,104
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0 \$0	\$0	\$0	\$0	\$0
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0 \$0	\$0 \$0	\$0	\$0	\$0
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0 \$0	\$0 \$0	\$0	\$0
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	ŝo	\$0	\$0 \$0	\$0 \$0	50
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0 \$0	şu So	\$0 \$0	\$0
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0 \$0	şu \$0	\$0
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	90 \$0	şu \$0	\$0
28 29	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	50	\$0	\$0 \$0
30	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	śo	\$ō	50	50 50	\$0
							\$4,812	\$18,810	\$23,623	\$2,709	\$2,104
31 32	wyater Selvice Corp. A	Nocated Regional Expenses									7,72
33	403 408	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
34		Taxes Other than Income Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$o
35	604/704		0.00%	0.00%	0.00%	ÉRC	\$0	\$0	\$0	Ś	\$0
36	620/720	Employee Benefits Materials and Supplies	D.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	ŠO	\$0
37	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
38	636/736	Contractual Services - Other	0.00% 0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
39	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
40	667/767	Reg. Commission Exp Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
41	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC ERC	\$0	\$0	\$0	\$0	\$0
42	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0 \$0	\$0	\$0	\$0	\$0
43				2.2077	0.00%	- Enc.		- \$0 \$0	<u>\$0</u> .	50	\$0
44]	Water Service Corp. Al	ocated State Expenses					30	- 3n	\$0	\$0	<u>\$0</u>
45	403	Depreciation Expenses	25.77%	74.23%	100.00%	ERC	\$9,386	\$27,042	£36.400	** ***	
46		Taxes Other than income	25.55%	74.45%	100.00%	ERC	\$6,780	\$27,042 \$19,760	\$36,428 \$26,540	\$5,283	\$4,103
47		Salaries	25.55%	74.45%	100.00%	ERC	(\$29.917)	(\$87,194)	\$26,540 (\$117,111)	\$3,816 (\$16,840)	\$2,964
48		Employee Benefits	25.55%	74.45%	100.00%	ERC	\$224	\$651	(3117,111) \$875	\$126	(\$13,077) \$98
49		Chemicals	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$128	\$98 \$0
50		Materials and Supplies	25.55%	74.45%	100.00%	ERC	\$310	5904	\$1,214	\$175	\$136
51		Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	50
52 53		Contractual Services - Legal	25.55%	74.45%	100.00%	ERC	\$95	\$275	\$370	\$53	541
54		Contractual Services - Other	25.55%	74.45%	100.00%	ERC	\$3,203	\$9,336	\$12,540	\$1,603	51,400
55		Rental Equipment	0.00%	0.00%	0.00%	ERC	\$o	\$0	\$0	\$0	\$0
	*.	Transportation Expense	25.55%	74.45%	100.00%	ÉRC	\$15,325	\$44,665	\$59,990	\$8,626	\$6,699
		Reg. Commission Exp Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$D	\$0	\$0
56	670 <i>1</i> 770	Bad Debt Expense	0.00%	0,00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
56 57		Miccollangous Evanances	AP								
56 57 58	675/775	Miscellaneous Expenses	25.55%	74.45%	100.00%	ERC	\$10,610	\$30,924	\$41,534	\$5,972	\$4,638
56 57	675/775	Miscellaneous Expenses Other Insurance	25.55% 0.00%	74.45% 0.00%	0.00%	ERC ERC	\$0	\$0	\$0	\$0	\$0
56 57 58 59 60	675/775 659/759		0.00%	0.00%	0.00%	EAC	\$0				

Allocation of Expenses
Company: Sankando Utilities Corp.
Docket No.: 090402-MS
Test Year Ended: December 31, 2008
Historic [X] Projected []
Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation.
Provide a description of all systems other than water and sewer.

[1] [2] [3]

			(1)	(2)	(3)	(4)	(5)	(6)	(7)		8)
			Alle audies Deserve						Month Ending August	31, 2008	
	G/L		Allocation Percent	Other		- Providence		Amounts Allocat	ed		
Line	Acct.		Saniando	Companies/		Description		Other			
No.	No.	Description	Utilities, Corp.	Systems	Total	of Allocation	Santando	Companies/		56.29%	43,71%
1	Water Service Corp.		ounties, corp.	aysteins	Total	Method	Utilities, Corp.	Systems	Total	Water	Sewer
2	403	Depreciation Expense	7.03%	92.97%	100.00%	ERC	600 cm	dana	****		
3	408	Taxes Other than Income	7.04%	92.96%	100.00%	ERC	\$20,683	\$273,648	\$294,331	\$11,642	\$9,041
4	601/603/701/703		6.92%	93.08%	100.00%	ÉRC	\$2,189	\$28,925	\$31,114	\$1,232	\$957
5	604/704	Employee Benefits	7.04%	92,96%	100.00%	ERC	\$24,678	\$331,984	\$356,662	\$13,891	\$10,787
6	620/720	Materials and Supplies	7.04%	92.96%	100.00%	ERC	\$32,809	\$433,484	\$465,293	\$18,467	\$14,342
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC.	\$6,483	\$85,656	\$92,139	\$3,649	\$2,834
8	632/732	Contractual Services - Accounting	7.04%	92.96%	100.00%	EAC.	\$0	\$0	\$0	\$0	\$0
9	633/733	Contractual Services - Legal	7.04%	92.96%	100.00%	ERC	\$1,935	\$25,565	\$27,500	\$1,089	\$846
10	636/736	Contractual Services - Other	7.04%	92.96%	100.00%	ERC.	\$741	\$9,791	\$10,532	\$417	5324
11	650/750	Transportation Expenses	7.03%	92.97%	100.00%	ERC	\$6,171	\$81,597	\$87,708	\$3,474	\$2,698
12	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$7 \$0	591	\$98	\$4	\$3
13	675/775	Miscellaneous Expenses	7.04%	92.96%	100.00%	ERC	•-	\$0	\$0	\$0	\$0
14	659/759	Other Insurance	7.04%	92.96%	100.00%		\$5,171	\$68,316	\$73,487	\$2,910	\$2,260
15	,		7.0-74	32.30%	100,00%	ERC	\$17,683	\$233,638	\$251,322	\$9,953	\$7,730
16	Water Sendon Corn. A	Mocated RVP Expenses					\$118,550	\$1,572,635	\$1,691,186	\$66,729	\$51,821
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	Free					
18	408	Taxes Other than Income	0.00%			ERC	\$0	\$0	\$0	\$0	\$0
19	601/603/701/703	Salaries	20.38%	0.00% 79.62%	0.00%	ERC ERC	\$0	\$0	\$0	\$0	\$0
20	604/704	Employee Benefits	0.00%	0.00%			\$4,815	\$18,807	\$23,623	\$2,710	\$2,105
21	620/720	Materials and Supplies			0.00%	ERC	\$0	\$0	\$0	\$0	\$0
22	632/732	Contractual Services - Accounting	0.00% 0.00%	0.00% 0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
23	633/733	Contractual Services - Accounting			0.00%	ERC	\$0	\$0	\$0	\$0	\$0
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$D	\$0	\$0
26	666/766	Reg. Commission Exp.		0.00%	0.00%	ERC	\$0	50	\$0	\$0	\$0
27	670/770	Bad Debt Expense	0.00% 0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
28	675/775	Misceflaneous Expenses	0.00%	0,00%	0.00%	ERĆ	\$0	\$0	\$0	\$0	\$0
29	659/759	Other Insurance		0.00%	0.00%	ERC	\$0	\$0	\$0	\$O	\$0
30	039/133	Outer insurance	0.00%	0.00%	0.00%	ERC		\$0	\$0	\$0	\$0
							\$4,815	\$18,807	\$23,623	\$2,710	\$2,105
31		llocated Regional Expenses									
32	403	Depreciation Expanses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
33	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
34	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
36	620/720	Materials and Supplies	22.95%	77.05%	100.00%	ERC	\$15	\$49	\$54	\$8	\$6
37	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
38	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
39	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
40	667/767	Reg. Commission Exp Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
41	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
42	675/775	Miscellaneous Expenses	25.62%	74.38%	100.00%	ERC	\$28	\$83	\$111	\$16	\$12
43							\$43	\$132	\$175	\$24	\$19
		located State Expenses									
45	403	Depreciation Expenses	25.31%	74.69%	100,00%	ERC	\$6,721	\$19,834	\$26,555	\$3,783	\$2,938
45	4D8	Taxes Other than Income	25.31%	74.69%	100.00%	ERC	\$7,557	\$22,301	\$29,858	\$4,254	\$3,303
47		Salaries	25.31%	74.69%	100.00%	ERC	\$4,973	\$14,675	\$19,648	\$2,799	\$2,174
48	604/704	Employee Benefits	25.31%	74.69%	100.00%	ERC	\$405	\$1,194	\$1,599	\$228	\$177
49	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
50	620/720	Materials and Supplies	25.31%	74.69%	100.00%	ERC	\$62	\$182	\$244	\$35	\$27
	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
51	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
52		Contractual Services - Other	25.31%	74.69%	100.00%	ERC	\$1,379	\$4,071	\$5,450	\$776	\$603
52 53	636/736			0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
52 53 54	636/736 642/742	Rental Equipment	0.00%	0.00%							4
52 53 54 55	636/736 642/742 650/750	Rental Equipment Transportation Expense	25.31%	74.69%	100.00%	ERC	\$12,634	\$37,282	\$49,916	\$7,111	\$5,523
52 53 54 55 56	636/736 642/742 650/750 667/767	Rental Equipment			0,00%	ERC ERC	\$12,634 \$0	\$37,282 \$0	\$49,916 \$0	\$7,111 \$ 0	\$5,523 \$0
52 53 54 55 56 57	636/736 642/742 650/750	Rental Equipment Transportation Expense	25.31%	74.69%				+,			
52 53 54 55 56 57 58	636/736 642/742 650/750 667/767 670/770 675/775	Rental Equipment Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses	25.31% 0.00% 25.31% 25.31%	74.69% 0,00%	0,00%	ERC	\$0	\$0	\$0	\$0	\$0
52 53 54 55 56 57 58 59	636/736 642/742 650/750 667/767 670/770 675/775	Rental Equipment Transportation Expense Reg. Commission Exp Other Bad Debt Expense	25.31% 0.00% 25.31%	74.69% 0,00% 74.69%	0,00%	ERC ERC	\$0 \$51	\$0 \$149	\$0 \$200	\$0 \$28	\$0 \$22
52 53 54 55 56 57 58	636/736 642/742 650/750 667/767 670/770 675/775	Rental Equipment Transportation Expense Reg. Commission Exp Other Bad Debt Expense Miscellaneous Expenses	25.31% 0.00% 25.31% 25.31%	74.69% 0.00% 74.69% 74.69%	0,00% 100.00% 100.00%	ERC ERC ERC	\$0 \$51 \$2,014	\$0 \$149 \$5,942	\$0 \$200 \$7,956	\$0 \$28 \$1,133	\$0 \$22 \$880

Allocation of Expenses

Company: Sanlando Utilities Corp.

Docket No.: 090402-Wg

Test Year Ended: December 31, 2008

Nistoric (X) Projected []

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

Provide a description of all systems other than water and sewer.

(1) (2) (3)

			(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
			Allocation Percen	tages				Historical M	onth Ending Septemb	er 30, 2008	1-7
	G/L		12022011 210211	Other		Description		Amounts Alloca	ted		
ine	Acct.		Sanlando	Companies/		of Altocation	C	Other			
No.	No.	Description	Utilities, Corp.	Systems	Total	Method	Sanlando	Companies/		56.29%	43.7
1		Allocated Expenses:		. +7-10/10	70447	wetnod	Utilities, Corp.	Systems	<u>l'otal</u>	Water	Sew
2	403	Depreciation Expense	7.01%	92,99%	100.00%	ERC	*** ***				
3	408	Taxes Other than Income	7.03%	92.97%	100.00%	ERC	\$15,499	,	\$220,937	8,724	•
4	601/603/701/703	3 Selaries	6.93%	93.07%	100.00%	ERC	\$2,751	36,393	39,144	1,548	
5	604/704	Employee Benefits	7.03%	92.97%	100.00%		\$27,464	368,796	396,260	15,459	1
Б	620/720	Materials and Supplies	7.03%	92.97%	100.00%	ERC	\$30,332	401,317	431,649	17,073	1
7	631/731	Contractual Services - Engineering	0.00%	0.00%		ERC	\$13,646	180,545	194,191	7,681	
3	632/732	Contractual Services - Accounting	7.03%	92.97%	0.00%	ERC	\$0	-			
•	633/733	Contractual Services - Legal	7.03%		100.00%	ERC	\$6,157	81,463	87,620	3,466	
0	636/736	Contractual Services - Other	7.03%	92.97%	100.00%	ERC	\$656	8,683	9,340	369	
1	650/750	Transportation Expenses		92.97%	100.00%	ERC	\$9,172	121,348	130,520	5,162	
2	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0			-	
	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0		_		
	659/759		7.03%	92.97%	100.00%	ERC	\$8,878	117,465	126,343	4,997	
	033/733	Other Insurance	7.03%	92.97%	100.00%	ERC	\$13,922	184,207	198,129		
							\$128,475	\$1,705,658	\$1,834,133	7,837	
		Allocated RVP Expenses						71,700,000	31,034,133	\$72,316	\$5
	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	A n				
	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC ERC	\$0 \$0	\$0	\$a	\$0	
	601/603/701/703	Salaries	20.32%	79.68%	100.00%	ERC		\$0	\$0	\$0	
	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$4,801	\$18,821	\$23,623	\$2,702	\$
	620/720	Materials and Supplies	0.00%	0.00%	0.00%		\$0	\$0	\$0	\$0	
	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	EAC	\$0	\$0	\$0	\$0	
	633/733	Contractual Services - Legal	0.00%	0.00%		ERC	\$0	\$0	\$0	\$0	
	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
	650/750	Transportation Expense	0.00%		0.00%	ERC	\$0	\$0	\$0	so	
	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	śo	
	670/770	Bad Debt Expense		0.00%	0.00%	ERC	\$0	\$0	\$0	śo	
	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$o	\$0	
	659/759	Other insurance	0.00%	0.00%	0.00%	ERC	\$0	50	Śo	50	
	,,,,,,,	Other Ristrative	0.00%	0.00%	0.00%	ERC	\$0	śo	\$b	so	
							\$4,801	\$18,821	\$23,623	\$2,702	- 62
	water Service Corp. A	llocated Regional Expenses						V-17-17	\$12,029	\$2,702	\$2
	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	so	**		
	408	Taxes Other than income	0.00%	0.00%	0.00%	ERC	\$0		\$0	\$0	
	601/603/701/703	Saluries	0.00%	0.00%	0.00%	ERC	şo So	\$0	\$0	\$0	
	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	50	\$0	\$0	\$0	
	620/720	Materials and Supplies	22.93%	77.07%	100.00%	ERC	\$73	\$0	\$0	\$0	
	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC		\$245	\$318	\$41	
	636/736	Contractual Services - Other	0.00%	0.00%	0.00%		\$0	\$0	\$0	\$0	
	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
	667/767	Reg. Commission Exp Other	0.00%	0.00%		ERC	\$0	\$O	\$0	\$0	
	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$9	\$0	
	675/775	Miscellaneous Expenses	25.55%		0.00%	ERC	\$0	\$0	\$0	\$0	
			23.03%	74.45%	100.00%	ERC _	\$304	\$886	\$1,190	\$171	5
ν	Vater Senáre Com. All	ocated State Expenses					5377	\$1,131	\$1,508	\$212	
-						-					·
		Depraciation Expenses	25.77%	74.23%	100.00%	ERC	\$8,751	\$25,201	\$33,952	\$4.926	\$3.
		Taxes Other than Income	25.25%	74.75%	100.00%	ERC	\$16,180	\$47,901	\$64,081	\$9,107	\$3, \$7,
		Salaries	25.25%	74.75%	100.00%	ERC	\$48,134	\$142,503	\$190.637		
		Employee Benefits	25.25%	74.75%	100.00%	ERC	\$25	\$142,503	\$190,637	\$27,093	\$21,
		Chemicals	0.00%	0.00%	0.00%	ERC	ŝo	\$/5 \$0	\$100	\$14	
		Materials and Supplies	23,88%	76.12%	100.00%	ERC	(\$415)	(\$1,322)	*-	\$0	
		Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	19413)		(\$1,737)	(\$233)	(\$
		Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0 \$0	\$0	\$0	\$0	
		Contractual Services - Other	25.25%	74.75%	100.00%	ERC		\$0	\$0	\$0	
	642/742	Rental Equipment	25.25%	74.75%	100.00% 100.00%	ERC ERC	\$541	\$1,603	\$2,144	\$305	\$.
		Transportation Expense	25.25%	74.75%	100.00%		(\$966)	(\$2,660)	(\$3,826)	(\$544)	154
		Reg. Commission Exp Other	0.00%			ERC	\$14,041	\$41,570	\$55,612	\$7,904	\$6,
		Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$o	\$0	\$0	
		Miscellaneous Expenses		0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
		Minicenarieous expenses Other Insurance	25.25%	74.75%	100.00%	ERC	\$22,384	\$66,270	\$88,654	\$12,600	\$9.7
		ONS REPRESENTATION	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	45,1
							£400 CTC	5320,941	5429,617	\$61,171	\$47,5
		unts listed above will not tie directly to the									

Part				(1)	(2)	(3)	(4)	(5)	(6)	(7)		8)
Online Arc. Description				Aliacation Revenue							31, 2008	
Description		6/1		AND CALLOTT PET CETT			Description			-		
No. Development Developm	Line			Sanjando				Sanlando			56 29%	43 71%
1			Description			Total				Total		
3 408. Trans Chery than Rhomes	1	Water Service Corp. A						y amaza, ee, p.	Systems		11000	32,00
6.07/09/70/70/70/70 Saularies 6.198	2		Depreciation Expense	6.97%	93.03%	100.00%	ERC	\$20,285	\$270,746	\$291,031	\$11,418	\$8,867
5 604/704 Employme herefals					93.02%	100.00%	£RC	\$2,563	\$34,169	\$36,732	\$1,443	\$1,121
Exception Control Co	-						ERC	\$24,962		(\$408,270)	\$14,050	
Statistics	**					100.00%		\$30,325	\$404,230	\$434,555	\$17,069	\$13,256
8 6327732 Contractual Services - Lorger 6.99% 93.02% 200.00% ERC 51,939 52,258 332,550 51,000 589 580,00% 100.00% ERC 51,937 535,114 517,050 55,739 55,218 1 827,750 Transportation Lepenses 0.00% 0.0	_							\$10,074	\$134,282	\$144,356	\$5,670	\$4,404
9 633/735 Contractual Services - Liegal 6.99% 93.02% 100.00% ERC 532.275 5330,122 537.295 52.280 594.4 10 645/756 Contractual Services - College 6.98% 93.02% 100.00% ERC 53.0 50 50 50 50 21 670/770 Bad Petat Depense 6.98% 93.02% 100.00% ERC 54.47 55.963 56.411 5222 538.2 23 670/770 Bad Petat Depense 6.98% 93.02% 100.00% ERC 53.730 574,644 843,399 53.327 52.544 24 670/775 College 6.98% 93.02% 100.00% ERC 53.730 574,644 843,399 53.327 52.544 24 670/775 College 6.98% 93.02% 100.00% ERC 53.730 574,644 843,399 53.327 52.544 24 670/775 College 6.98% 93.02% 100.00% ERC 53.730 574,644 843,399 53.327 52.544 24 670/775 College 6.98%								\$0	\$0	\$0	\$0	\$0
10 686778 Contractual Services - Other 6.99k 93.029k 100.000k ERC 531,937 535,114 5371,050 54,739 55,214 1 1 1 1 1 1 1 1 1												
11 ESO/750 Temporate Departers S.9MK 93.07% 10.000 ERC S.94 53.56 S.94 S.84.1 S.92 S.95												
20 607770 Maccillamous Expenses 6.98% 93.07% 100.000 ERC 53.75 376,444 582,39 53.257 52.514 6697759 Maccillamous Expenses 6.98% 93.07% 100.000 ERC 53.75 376,446 582,395 53.257 52.514 5697759 Maccillamous Expenses 6.98% 93.07% 100.000 ERC 53.70 376,446 582,395 53.257 52.514 582,000 50.0000 50.0000 50.0000 50.0000 50.0000 50.0000 50.0000 50.0000 50.0000 50.0000 50.0000 50.0000 50.0000 50.0000 50.0000 50.0000 50.0000 50.0000 50.00000 50.00000 50.00000 50.0000000000												
13 46 597739 Chart Instrumence 5.998 93.07% 100.000% ERC 63.126) 154.245] 542.399 53.237 52.314 569739 Chart Instrumence 5.998 33.07% 100.000% ERC 63.426) 154.577] 154.995 154.245] 15												
Contractual Services - Accounting Contractual Services - Cont												
Number Services Corp. Allocated RVP Externess												
Mate: Service Corp., Alexander INF. Descriptions 7		699/133	CORET PISHTANCE	6.98%	93.02%	100.00%	EKC					
403 Deprechtion Expenses 0.00% 0.00% 0.00% ERC 50 50 50 50 50 50 50 5		Manager 1 4 4						\$107,111	\$662,151	\$769,262	\$60,290	\$46,621
AGR												
SOLYROS/TOL/TOL Salaries												
Contractual Services - Logorithms Contractual Services - Contractual S												
\$20,000 Materials and Supples												
632/722 Contractual Services - Accounting												
## STATES Contractual Services - Legal						******						
638/736												
25 650/750 Transportation Expense 0.00% 0.00% 0.00% ERC 50 50 50 50 50 50 50 5												
28 675/775 Miscellaneous Expenses 19 81% 20,00% 20,00% ERC 518/55 569 533 572												
Company Comp	27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
SABS S19,612 S24,457 S2,727 S2,118	28	675/775	Miscellaneous Expenses	19.81%	80.19%	100.00%	ERC	\$165	\$669	\$835	\$93	\$72
Water Service Corn. Allocated Restonal Expenses	29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0_	\$0	\$0
22 403 Depreciation Expenses 0.00% 0.00% 0.00% 0.00% ERC 50 50 50 50 50 50 50 5	30							\$4,845	\$19,612	\$24,457	\$2,727	\$2,118
33 408 Taxes Other than Income 0.00% 0.00% 0.00% ERC 50 50 50 50 50 50 50 5	31	Water Service Corp. A	llocated Regional Expenses									
Section Sect	32	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
Second S	33	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0		
36 620/720 Materials and Supplies 0.00% 0.00% 0.00% ERC 50 50 50 50 50 50 50 5		601/603/701/703	Salaries				ERC					
37 632/732 Contractual Services - Accounting 0.00% 0.00% 0.00% ERC 50 50 50 50 50 50 50 5	35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC		\$0			
Section Sect		620/720	Materials and Supplies									
39 650/750 Transportation Expense 0.00% 0.00% 0.00% ERC \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$												
40 667/767 Reg. Commission Exp Other 0.00% 0.00% 0.00% ERC 50 50 50 50 50 50 50 5												
41 670/770 Bad Debt Expense												
A2 675/775 Miscellaneous Expenses 0.00% 0.00% 0.00% ERC 50 50 50 50 50 50 50 5												
Water Service Corp. Allocated State Expenses 24.87% 75.13% 100.00% ERC 57,520 522,722 530,242 54,233 53,287												
Water Service Corp. Allocated State Expenses 24,874 75,13% 100,00% ERC \$7,520 \$22,722 \$30,242 \$4,233 \$3,287 \$46 408 Taxes Other than Income 24,484 75,52% 100,00% ERC \$7,989 \$24,645 \$32,633 \$4,497 \$3,492 \$4,497		675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC					
45 403 Depredation Expenses 24.87% 75.13% 100.00% ERC 57,580 522,722 530,242 \$4,233 53,287 46 408 Taxes Other than Income 24.48% 75.57% 100.00% ERC 57,989 \$24,645 \$32,633 \$4,497 53,492 47 601,603/701/703 Salaries 24.48% 75.57% 100.00% ERC 514,493 \$44,704 \$59,194 \$51,157 \$6,334 48 604/704 Employee Benefits 24.48% 75.57% 100.00% ERC 524 \$76 \$100 514 511 516 50 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0									30		30	30
46 408 Taxes Other than Income 24.48% 75.52% 100.00% ERC \$7,989 \$24,645 \$32,683 \$4,497 \$3,492 47 601/603/701/703 Salaries 24.48% 75.52% 100.00% ERC \$14,91 \$44,704 \$59,194 \$51,157 \$6,334 48 604/704 Employee Benefits 24.48% 75.52% 100.00% ERC \$24 \$76 \$100 \$514 \$51,1 49 618/718 Chemicals 0.00% 0.00% ERC \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0									4	*****	*****	63.000
47 601/603/701/703 Salaries 24.48% 75.52% 200.00% ERC \$14,491 \$44,704 \$59,194 \$8,157 \$6,334 48 604/704 Employee Benefits 24.48% 75.52% 200.00% ERC \$24 \$76 \$100 \$14 \$11 \$164 \$17.18 \$10.00% ERC \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0												
48 604/704 Employee Benefits 24.48% 75.52% 100.00% ERC 524 576 \$100 514 \$11 49 618/718 Chemicals 0.00% 0.00% 0.00% ERC 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0												
49 618/718 Chemicals 0.00% 0.00% 0.00% ERC 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0												
Social Contractual Services - Accounting Co.0000 Co.00000 Co.0000 Co.00000 Co.0000 Co.00000 Co.0000 Co.00000 Co.00000 Co.00000 Co.00000 Co.00000 Co.												
51 632/732 Contractual Services - Accounting 0.00% 0.00% 0.00% ERC \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$												
Solid Soli												
53 636/736 Contractual Services - Other 24.48% 75.52% 100.00% ERC \$911 \$2,811 \$3,722 \$513 \$398 \$4 642/742 Rental Equipment 0.00% 0.00% 0.00% ERC \$0 \$0 \$0 \$0 \$0 \$0 \$50 \$50 \$50 \$50 \$50 \$												
54 642/742 Rental Equipment 0.00% 0.00% 0.00% ERC 50 50 50 50 50 50 50 50 50 50 50 50 50												
55 650/750 Transportation Expense 24.48% 75.52% 100.00% ERC \$10.888 \$33,588 \$44,476 \$6,128 \$4,759 \$6 667/767 Reg. Commission Exp Other 0.00% 0.00% 0.00% ERC \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0												\$0
56 667/767 Reg. Commission Exp Other 0.00% 0.00% 0.00% ERC \$0 \$0 \$0 \$0 57 670/770 Bad Debt Expense 0.00% 0.00% 0.00% ERC \$0												
57 670/770 Bad Debt Expense 0.00% 0.00% ERC 50 \$0 \$0 \$0 50 50 50 50 50 50 50 50 50 50 50 50 50									4,			\$0
58 675/775 Miscellaneous Expenses 24.48M 75.52M 100.00% ERC \$13,284 \$40,980 \$54,264 \$7,477 \$5,807 \$9 659/759 Other Insurance 0.00% 0.00% ERC \$0 \$0 \$0 \$0 \$0 \$0									\$0		\$0	
59 659/759 Other Insurance 0.00% 0.00% 0.00% ERC \$0 \$0 \$0 \$0 \$0 \$0										\$54,264	\$7,477	\$5,807
60 \$55,482 \$170,683 \$226,165 \$31,230 \$24,253		659/759		0.00%	0.00%	0.00%	ERC					
	60							\$55,482	\$170,683	\$226,165	\$31,230	\$24,253

st Ye stork plana owin	g allocation percentag	31, 2008 uk detalling expenses which are subject t es, gross amounts, amounts allocated, an	o allocation between syst d a detailed description o	ems (water, sew f the method of	er & gas, etc.)				Florida Public Ser Schedula B-12 Page 9 of 11		
ovide	a description of all sy	stems other than water and sewer.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	_	(8)
			Allocation Percent	aner				Historical Mo	inth Ending Novembe	br 30, 2008	101
	G/L		- Fanocation I Ercent	Other		Description		Amounts Allocate Other	<u> </u>		
line No.	Acct.		Sanlando	Companies/		of Allocation	Sanlando	Companies/		56,29%	43.71
1	No. Water Service Corp.	Description	Utilities, Corp.	Systems	Total	Method	Utilities, Corp.	Systems	Total	Water	Sewe
2	403	Depreciation Expense	7.05%	92.95%	100,00%	F0.0	4				
3	408	Taxes Other than Income	7.06%	92.94%	100.00%	ERC ERC	\$17,256 \$2,286	\$227,467	\$244,723	\$9,713	\$7,
4	601/603/701/703	Salaries	7.06%	92.94%	100.00%	ERC	\$2,286	\$30,091 \$327,942	\$32,377 \$352,851	\$1,287	\$
5	604/704	Employee Benefits	7.06%	92.94%	100.00%	ERC	\$27,287	\$359,248	\$386,535	\$14,021 \$15,359	\$10, \$11,
6 7	620/720 631/731	Materials and Supplies	7.06%	92.94%	100.00%	ERC	\$4,101	\$53,991	\$58,093	\$2,308	\$1,
, 8	632/732	Contractual Services - Engineering	7.06%	92.94%	100.00%	ERC	\$109	\$1,441	\$1,550	\$62	31,
9	633/733	Contractual Services - Accounting Contractual Services - Legal	7.06%	92.94%	100.00%	ERC	\$4,544	\$59,831	\$64,375	\$2,558	\$1,5
10	636/736	Contractual Services - Legal Contractual Services - Other	7.06% 7.06%	92.94%	100.00%	ERC	\$245	\$1,902	52,047	\$81	72,
11	650/750	Transportation Expenses	7.06% 7.13%	92.94% 92.88%	100.00%	ERC	\$17,110	\$225,266	\$242,376	\$9,631	\$7,
LZ	670/770	Bad Debt Expense	7.06%	92.88%	100.00%	ERC	\$1	\$7	\$8	\$0	
L3	675/775	Miscellaneous Expenses	7.06%	92.94%	100.00%	ERC	\$61	\$806	\$868	\$34	
i 4	659/759	Other Insurance	7.06%	92.94%	100.00%	ERC ERC	\$7,611	\$100,207	\$107,818	\$4,284	\$3,
.5			710076	32.34%	100.00%	ERC	\$10,777	\$141,883	\$152,660	\$6,066	\$4,
6	Water Service Corp. A	Nocated RVP Expenses				1	\$116,198	\$1,530,083	\$1,646,281	\$65,405	\$50,
.7	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	A n				
8	408	Taxes Other than Income	0.00%	0.00%	0.00%	£RC	\$0 \$0	\$0	\$0	\$0	
9	601/603/701/703	Salaries	19.72%	80.28%	100.00%	ERC	\$4,659	\$0 \$18,964	\$0	\$0	
•	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$10,564	\$23,623 \$0	\$2,622	\$2,
1	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
2 3	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	so so	\$0	\$0 \$0	
4	633/733 636/736	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
5	650/750	Contractual Services - Other Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	so	
5	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
,	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	EAC	\$0	\$0	\$0	\$0	
8	675/775	Miscellaneous Expenses	19.72%	0.00% 80,28%	0.00%	ERC	\$0	\$0	\$0	\$0	
•	659/759	Other Insurance	0.00%	0.00%	100.00% 0.00%	£RC	\$115	\$467	\$582	\$65	:
)			2.00%	0.00%	0.00%	ERC _	\$4,774	\$0 \$19,431	<u>\$0</u>	<u>\$0</u>	
. 1	Water Service Corp. Al	ocated Regional Expenses				-	34,774	\$19,431	\$24,205	\$2,687	\$2,0
	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	so			
	408	Taxes Other than income	0.00%	0.00%	0.00%	ERC	\$0	\$0 \$0	\$0 \$0	\$0	
		Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0 \$0	\$0 \$0	
	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	Šõ	\$0	\$0	50 \$0	
	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	50	\$0	\$0 \$0	
	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	50	ŝū	50	
	636/736 650/750	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$o	\$0	
	667/767	Transportation Expense	24,58%	75.42%	100.00%	ERC	\$3	\$9	\$12	\$2	
		Reg. Commission Exp Other Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
		Miscellaneous Expenses	0.00% 24.53%	0.00% 75.47%	0.00%	ERC	\$0	\$0	\$0	\$0	
			24.03%	/5.4/%	100.00%	ERC _	\$43	\$131	\$174	\$24	
	Vater Service Com All	ocated State Expenses				_	\$46	\$140	\$186	\$26	\$
<u>v</u>		Depreciation Expenses	24.69%	75.31%	100.00%	ERC	42.45				
		Taxes Other than income	24.26%	75.74%	100.00%	ERC ERC	\$7,466	\$22,775	\$30,242	\$4,203	\$3,2
	601/603/701/703	Salaries	24.26%	75.74%	100.00%	ERC	\$6,468 \$2,210	\$20,192	\$26,660	\$3,641	\$2,8
		Employee Benefits	0.00%	0.00%	0.00%	ERC	\$2,210	\$6,899 \$0	\$9,110 \$0	\$1,244 \$0	\$9
		Chemicals	24.28%	75.72%	100.00%	ERC	\$6	\$19	\$0 \$25	\$0 \$3	
		Materials and Supplies	25.12%	74.88%	100.00%	ERC	\$426	\$1,270	\$1,695	\$240	51
		Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	7.
		Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	50	\$0	\$0	\$0	
	,	Contractual Services - Other	24.26%	75.74%	100.00%	ERC	(\$8,161)	(\$25,475)	(\$33,636)	(\$4,594)	(\$3,5
		Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	10-7-
	· .	Fransportation Expense	24.26%	75.74%	100.00%	ERC	\$9,096	\$28,394	\$37,491	\$5,120	\$3,9
		Reg. Commission Exp Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
		Rad Debt Expense Viscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
		viiscenamedus expenses	24.26%	75.74%	100.00%	ERC	\$8,652	\$27,008	\$35,660	\$4,870	\$3,7
		What Incurrence	6 804								
		Other Insurance	0.00%	0.00%	0.00%	ERC _	\$26,164	\$81,082	\$107,246	\$0 \$14,727	\$11,4

Allocation of Expenses

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Historic [X] Projected []

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

Provide a description of the archemosther than water and sewer.

Provide a	description of	ati custams of	her than water and se	ALIET.

			(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
			41						nth Ending Decembe	r 31, 2008	
	G/L		Allocation Percent	Other		5		Amounts Allocate	<u> </u>		
ne	Acct.		Sanlando	Companies/		Description of Allocation	Sanlando	Other			
lo.	No.	Description	Utilities, Corp.	Systems	Total	Method	Utilities, Corp.	Companies/ Systems	Total	56.29%	43.71
ı	Water Service Corp. A		Tanada, Jan. P.	- Cy Steins	TOLIN	MECHOU	Otinides, Corp.	Systems	FOCAL	Water	Sewe
2	403	Depreciation Expense	7.05%	92.95%	100.00%	ERC	\$23,135	\$304,917	\$328,052	\$13,022	\$10.
3	408	Taxes Other than Income	7.06%	92.94%	100.00%	ERC	\$1,595	\$21,004	\$22,599	\$898	\$10,
ŧ	601/603/701/703	Salaries	7.06%	92.94%	100.00%	ERC	\$25,230	\$332,219	\$357,449	\$14,201	\$11,
5	604/704	Employee Benefits	7.06%	92.94%	100.00%	ERC	\$36,902	\$485,918	\$522,820	\$20,771	\$16,
5	620/720	Materials and Supplies	7.05%	92.94%	100.00%	ERC	\$5,475	\$72,096	\$77,571	\$3,082	\$2,
7	631/731	Contractual Services - Engineering	7.06%	92.94%	100.00%	ERC	(\$109)	(\$1,441)	(\$1,550)	(\$62)	-
3	632/732	Contractual Services - Accounting	7.06%	92.94%	100.00%	ERC	(\$3,737)	(\$49,207)	(\$52,944)	(\$2,103)	(\$1
)	633/733	Contractual Services - Legal	7.06%	92.94%	100.00%	ERC	\$798	\$10,505	\$11,303	\$449	\$
0	636/736	Contractual Services - Other	7.06%	92.94%	100.00%	ERC	\$21,968	\$289,264	\$311,232	\$12,365	\$9,
1	650/750	Transportation Expenses	7.06%	92,94%	100.00%	ERC	\$28	\$365	\$393	\$16	
2	670/770	Bad Debt Expense	7.06%	92.94%	100.00%	ERC	\$328	\$4,323	\$4,652	\$185	\$
3	675/775	Miscellaneous Expenses	7.06%	92.94%	100.00%	ERC	(\$6,776)	(\$89,246)	(\$96,023)	(\$3,814)	{\$2 ,
4	659/759	Other insurance	7.06%	92.94%	100,00%	ERC	\$19,995	\$263,289	\$283,285	\$11,255	\$8,
							\$124,832	\$1,644,006	\$1,766,638	\$70,265	\$54,
6	Water Service Corp. A										
7	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
8	408	Taxes Other than income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
9	601/603/701/703	Salaries	19.71%	80.29%	100.00%	ERC	\$4,657	\$18,965	\$23,623	\$2,621	\$2,
0	604/704	Employee Benefits	29.71%	80.29%	100.00%	ERC	\$4	\$17	\$21	\$2	
1	620/720	Materials and Supplies	0,00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
2	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	50	\$0	
3	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
!	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
•	650/750	Transportation Expense	. 0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
5	666/766	Reg. Commission Exp.	0.00%	200.0	0.00%	ERC	\$0	\$0	\$0	\$0	
7	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
3	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
•	659/759	Other Insurance	0.00%	0.00%	0.00%	ÉRC	\$0	\$0_	\$0_	\$0	
)							\$4,661	\$18,982	\$23,644	\$2,624	\$2,0
		located Regional Expenses									
:	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
		Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
	636/736 650/750	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
 		Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
	667/767	Reg. Commission Exp Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	<u>\$0</u>	\$0	\$0		
							\$0	50	\$0	\$0	
	Water Service Corp. Al										
	403	Depreciation Expenses	24.67%	75.33%	100.00%	ERC	\$7,616	\$23,250	\$30,866	\$4,287	\$3,3
		Taxes Other than Income	24.26%	75.74%	100.00%	ERC	\$6,967	\$21,759	\$28,720	\$3,921	\$3,0
		Salaries	24.26%	75.74%	100.00%	ERC	(\$26,006)	(\$81,203)	(\$107,210)	(\$14,638)	(\$11,3
		Employee Benefits	24.26%	75.74%	100.00%	ERC	\$135	\$42D	\$555	\$76	\$
		Chemicals	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
		Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
		Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
		Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
		Contractual Services - Other	24.26%	75.74%	100.00%	ERC	\$909	\$2,838	\$3,747	\$512	\$
		Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
		Transportation Expense	24.26%	75.74%	100.00%	ERC	\$8,328	\$26,004	\$34,332	\$4,688	\$3,6
		Reg. Commission Exp Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
		8ad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
		Miscellaneous Expenses	24.26%	75.74%	100.00%	ERC	\$9,499	\$29,660	\$39,159	\$5,347	\$4,5
	659/759	Other Insurance	0,00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	
							\$7,447	\$22,723	\$30,170	54,192	\$3,2

Allocation of Expenses
Company: Sanlando Utilities Corp.
Docket No.: 199402-WS
Test Year Ended: December 31, 2008
Historic [X] Projected []
Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.)
showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation.
Provide a description of all systems other than water and sewer.

(1) (2) (3)

		telits other than water and sewer.									
			(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
			Allocation Percent	oner.					t Year Ending Decen	nber 31, 2008	
	G/L		Allotation Percent	Other		Description		Amounts Allocat Other	red		
Line	Acct.		Sanlando	Companies/		of Allocation	Sanlando	Companies/		56,29%	43.71%
No.	No.	Description	Utilities, Corp.	Systems	Total	Method	Utilities, Corp.	Systems	Total	Water	Sewer
1	Water Service Corp. /										
2	403	Depreciation Expense	7.04%	92.96%	100.00%	ERC	\$180,993	\$2,389,106	\$2,570,099	\$101,877	\$79,117
3	408	Taxes Other than Income	7.09%	52.91%	100.00%	ERC	\$30,853	\$404,591	\$435,444	\$17,366	\$13,487
4	601/603/701/703	**	7.08%	92.92%	100.00%	ERC	\$296,621	\$3,893,356	\$4,189,977	\$166,961	\$129,660
6	604/704 620/720	Employee Benefits Materials and Supplies	7.08% 7.06%	92.92%	100.00%	ERC	\$379,976	\$4,985,810	\$5,365,786	\$213,879	\$166,097
7	631/731	Contractual Services - Engineering	0.00%	92.94% 0.00%	0.00%	ERC ERC	\$112,425	\$1,480,295	\$1,592,720	\$63,281	\$49,144
8	632/732	Contractual Services - Accounting	7.05%	92.95%	100.00%	ERC	\$0 \$21,440	(\$0)	\$0	\$0	\$0
9	633/733	Contractual Services - Legal	7.06%	92.94%	100.00%	ERC	\$8,686	\$282,611 \$114,329	\$304,051 \$123,015	\$12,068 \$4,889	\$9,372
10	636/736	Contractual Services - Other	7.07%	92.93%	100.00%	ERC	\$129,463	\$1,700,840	\$1,830,303	\$72,872	\$3,797 \$56,592
11	650/750	Transportation Expenses	7.34%	92.66%	100.00%	ERC	(\$31)	(\$387)	(\$418)		(\$13
12	670/770	Bad Debt Expense	7.02%	92.98%	100.00%	ERC	\$1,455	\$19,268	\$20,723	\$829	\$636
13	675/775	Miscellaneous Expenses	7.09%	92.91%	100.00%	ERC	\$82,317	\$1,078,565	\$1,160,883	\$46,334	\$35,983
14	659/759	Other Insurance	7.09%	92.91%	100.00%	ERC	\$166,070	\$2,177,890	\$2,343,959	\$93,477	\$72,593
15							\$1,410,269	\$18,526,274	\$19,936,544	\$793,806	\$616,463
16		llocated RVP Expenses									
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	FRC	\$2	\$0	\$0	\$1	\$1
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	50	\$0	\$0
19 20	601/603/701/703 604/704	Salaries	20.06%	79.94%	100.00%	ERC	\$56,363	\$224,550	\$280,913	\$31,725	\$24,638
21	620/720	Employee Benefits Materials and Supplies	19.71% 0.00%	80.29%	100.00%	ERC	\$4	\$17	\$21	\$2	\$2
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC ERC	\$0	\$0	\$0	\$0	\$0
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC.	\$0 \$0	\$0 \$0	\$0	\$0	\$0
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	SO.	\$0 \$0	\$0 \$0
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	50	śo	50	\$0	\$0
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	so	śo	\$0	ŝo	\$0
28	675/775	Miscellaneous Expenses	19.78%	80.22%	100.00%	ERC	\$280	\$1,137	\$1,417	\$158	\$122
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
30							\$56,649	\$225,703	\$282,350	\$31,886	\$24,763
31		located Regional Expenses									
32	403	Depreciation Expenses	25.57%	74.43%	100.00%	ERC	\$10	\$29	\$39	\$6	\$4
33 34	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	\$0	\$0
35	601/603/701/703 604/704	Sataries	25.57%	74.43%	100.00%	ERC	\$2,431	\$7,078	\$9,510	\$1,368	\$1,063
36	620/720	Employee Benefits	25.57%	74.43%	100.00%	ERC	\$2,599	\$7,568	\$10,167	\$1,463	\$1,136
37	632/732	Materials and Supplies Contractual Services - Accounting	25.44% 0.00%	74.56% 0.00%	0.00%	ERC ERC	\$1,979	\$5,802	\$7,782	\$1,114	\$865
38	636/736	Contractual Services - Other	25.57%	74.43%	100.00%	ERC	\$0 \$1,657	\$0 \$4,824	\$0 \$6.481	\$0 \$933	\$0
39	650/750	Transportation Expense	25.52%	74.48%	100.00%	ERC	\$105	\$307	\$412	\$59	\$724 \$46
40	667/767	Reg. Commission Exp Other	25.55%	74.45%	100.00%	ERC	\$2,884	\$8,405	\$11,289	\$1,623	\$1,261
41	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	50	\$0	\$0	\$0	50
42	675/775	Miscellaneous Expenses	25.56%	74.44%	100.00%	ERC	\$8,384	\$24,419	\$32,804	\$4,719	\$3,665
43							\$20,051	\$58,432	\$78,483	\$11,286	\$8,765
44	Water Service Corp. Al	located State Expenses									
45	403	Depreciation Expenses	25.17%	74.83%	100.00%	ERC	\$90,963	\$270,365	\$361,328	\$51,201	\$39,762
46	408	Taxes Other than Income	25.15%	74.85%	100.00%	ERC	\$97,496	\$290,109	\$387,605	\$54,878	\$42,618
47		Salaries	28.45%	71.55%	100.00%	ERC	\$6,359	\$15,995	\$22,354	\$3,579	\$2,780
48	604/704	Employee Benefits	25.19%	74.81%	100.00%	ERC	\$1,115	\$3,310	\$4,425	\$627	\$487
49 50	618/718 620/720	Chemicals	24.28%	75.72%	100.00%	ERC	\$6	\$19	\$25	\$3	\$3
51	632/732	Materials and Supplies Contractual Services - Accounting	25.86% 0.00%	74.14% 0.00%	100.00%	ERC ERC	\$5,226	\$14,984	\$20,210	\$2,941	\$2,284
52	633/733	Contractual Services - Accounting	25.52%	74.48%	0.00%	ERC ERC	\$0 \$3,693	\$0 \$1,0,778	\$0 \$14.471	\$0 \$2,079	\$0
53	636/736	Contractual Services - Other	25.52%	73.19%	100.00%	ERC.	\$3,693 \$4,659	\$10,778 \$12,721	\$14,471 \$17,380	\$2,679 \$2,623	\$1,614 \$2,037
54	642/742	Rental Equipment	0.00%	0.00%	0.00%	£RC	\$4,839 \$10	(\$10)	\$17,380 \$0	\$2,625 \$6	\$2,037 \$4
55	650/750	Transportation Expense	25.20%	74.80%	100.00%	ERC.	\$137,299	\$407,563	\$544,862	\$77,282	\$60.017
56	667/767	Reg. Commission Exp Other	25.20%	74.80%	100.00%	ERC	\$1,779	\$5,280	\$7,059	\$1,001	\$778
57	670/770	Bad Debt Expense	25.31%	74.69%	100.00%	ERC	\$51	\$149	\$200	\$28	\$22
58	675/775	Miscellaneous Expenses	24.84%	75.16%	100.00%	ERC	\$135,637	\$410,433	\$546,070	\$76,347	\$59,290
	659/759	Other Insurance	24.75%	75.24%	100.00%	ERC	\$17	\$51	\$68	\$9	\$7
59	,										
60		ounts listed above will not tie directly to t					\$484,309	\$1,441,747	\$1,926,056	\$272,606	\$211,703

Net Depreciation Expense - Water Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Historic [X] Projected []

Florida Public Service Commission

Schedule: B-13

Page 1 of 1

Preparer: Kirsten Weeks Recap Schedules: B-1

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

Line	(1)	(2) Test Year	(3) Utility	(4) Adjusted	(5) Non-Used &	(6) Non-Used (
No.	Account No. and Name	 Expense	Adjustments	Balance	Useful %	Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	-		-		
3	302.1 Franchises	-	3,660	3,660		
4	339.1 Other Plant & Misc. Equipment			-		
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights			-		
7	304.2 Structures & Improvements	5,826	6	5,832		
8	305.2 Collect. & Impound. Reservoirs			-		
9	306.2 Lake, River & Other Intakes			-		
10	307.2 Wells & Springs	23,877	355	24,232		
11	308.2 Infiltration Galleries & Tunnels	2,250	(234)	2,016		
12	309.2 Supply Mains		• •	•		
13	310.2 Power Generation Equipment	8	19	27		
14	311.2 Pumping Equipment	316		316		
15	339.2 Other Plant & Misc. Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights			_		
18	304.3 Structures & Improvements	11,853	19,122	30,975		
19	311.3 Pumping Equipment	86,180	8,152	94,331		
20	320.3 Water Treatment Equipment	18,215	(149)	18,066		
21	339.3 Other Plant & Misc. Equipment	10,213	54	10,000		
22	TRANSMISSION & DISTRIBUTION PLANT	J	3 4	03		
23	303.4 Land & Land Rights					
24				-		
2 4 25	304.4 Structures & Improvements	407		-		
	311.4 Pumping Equipment	487	1	488		
26	330.4 Distr. Reservoirs & Standpipes	29,478	(1,054)	28,424		
27	331.4 Transm. & Distribution Mains	182,429	(4,997)	177,432		
28	333.4 Services	34,371	18	34,389		
29	334.4 Meters & Meter Installations	74,581	(6,011)	68,570		
30	335.4 Hydrants	16,073	21	16,094		
31	336.4 Backflow Prevention Device	3	9	12		
32	339.4 Other Plant & Misc. Equipment	69	125	194		
33	GENERAL PLANT					
34	303.5 Land & Land Rights			-		
35	304.5 Structures & Improvements	27,848	(22,138)	5,710		
36	340.5 Office Furniture & Equipment	195,631	(107,285)	88,346		
37	341.5 Transportation Equipment	63,861	(23,885)	39,976		
38	342.5 Stores Equipment			-		
39	343.5 Tools, Shop & Garage Equipment	22,329	(10,185)	12,144		
40	344.5 Laboratory Equipment	71	1,302	1,373		
41	345.5 Power Operated Equipment		5	5		
42	346.5 Communication Equipment	362	3,129	3,491		
43	347.5 Miscellaneous Equipment	22	988	1,010		
14	348.5 Other Tangible Plant	1	1,263	1,264		
45			-,	-7		
	TOTAL	 200 - 100 - 1			_	
46 47	TOTAL	\$ 796,149 \$		658,438		N/A
47	LESS: AMORTIZATION OF CIAC	 (371,681)	40,780	(330,901)	_	
48						
49	NET DEPRECIATION EXPENSE - WATER	\$ 424,469 \$	(96,931) \$	327,537		N/A

Net Depreciation Expense - Wastewater

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Historic [X] Projected []

Fiorida Public Service Commission

Schedule: B-14

Page 1 of 1

Preparer: Kirsten Weeks

Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Test Year	(3) Utility	(4) Adjusted	(S) Non-Used &	(6) Non-Used &
		Expense	Adjustments	Balance	Useful %	Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	•		-		
3	352.1 Franchises	2,198	(2,118)	80		
4	389.1 Other Plant & Misc. Equipment			-		
5	COLLECTION PLANT			•		
6 7	353.2 Land & Land Rights			=		
8	354.2 Structures & Improvements		_	-		
	355.2 Power Generation Equipment	12	29	41		
9	360.2 Collection Sewers - Force	9,682	(4,741)	4,941		
10	361.2 Collection Sewers - Gravity	166,223	5,562	171,785		
11	362.2 Special Collecting Structures			-		
12	363.2 Services to Customers		4,928	4,928		
13	364.2 Flow Measuring Devices	8	76	84		
14	365.2 Flow Measuring Installations			-		
15	389.2 Other Plant & Misc. Equipment	36	64	100		
16	SYSTEM PUMPING PLANT			-		
17	353.3 Land & Land Rights			-		
18	354.3 Structures & Improvements	106,201	19,958	126,159		
19	370.3 Receiving Wells			-		
20	371.3 Pumping Equipment	185	458	643		
21	389.3 Other Plant & Misc. Equipment	128	679	807		
22	TREATMENT AND DISPOSAL PLANT			-		
23	353.4 Land & Land Rights					
24	354.4 Structures & Improvements		148,472	148,472		
25	380.4 Treatment & Disposal Equipment	37,859	66,051	103,910		
26	381.4 Plant Sewers					
27	382.4 Outfall Sewer Lines	21,467		21,467		
28	389.4 Other Plant & Misc. Equipment	80	17,730	17,810		
29	RECLAIMED WATER DISTRIBUTION PLANT					
30	366.6 Reuse Services	1,441		1,441		
31	367.6 Reuse Mtr/Installations	748		748		
32	374.5 Reuse Dist Reservoirs	417		417		
33	375.6 Reuse Trans. And Dist. System	161,892	(7,749)	154,143		
34	371.5 Pumping Equipment	16	42	58		
35	389.5 Other Plant & Misc Equipment	69	136	205		
36	GENERAL PLANT			-		
37	353.7 Land & Land Rights			-		
38	354.7 Structures & Improvements	150,401	(145,966)	4,435		
39	390.7 Office Furniture & Equipment	3,923	64,685	68,609		
40	391.7 Transportation Equipment		31,045	31,045		
41	392.7 Stores Equipment					
42	393.7 Tools, Shop & Garage Equipment	5,186	4,246	9,432		
43	394.7 Laboratory Equipment		1,066	1,066		
44	395.7 Power Operated Equipment		3	3		
45	396.7 Communication Equipment	9,786	(7,075)	2,711		
46	397.7 Miscellaneous Equipment	9	36	46		
47	398.5 Other Tangible Plant		978	978		
48	TOTAL	677,967	198,595	876,562	_	N/A
	LESS: AMORTIZATION OF CIAC	(325,224)	(10,987)			IV/A
50	······································	(323,224)	(10,367)	(336,211)	_	
	NET DEPRECIATION EXPENSE - SEWER	6 353 745 6	407.000 4	-40 0-4		N. / -
	ME - PE RECIATION EXPENSE - SEWER	\$ 352,743 \$	187,608 \$	540,351	_	N/A

Taxes Other Than Income (Final Rates)

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Schedule Year Ended: December 31, 2008

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

Florida Public Service Commission

Schedule: B-15 Page 1 of 1

Preparer: Kirsten Weeks

Recap Schedules: B-1, B-2

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

	(1)	(2) Regula Assessr	tory nent		(3) Payroli		(4) Real Estate & Personal		(5)		(6)
No.	Description	Fees (R	AFs)		Taxes	_	Property	_	Other		Total
1 2	WATER Test Year		46 001		60.040		475 474		07		202 222
3	General Expense Allocations	1	46,881		69,848		175,474 3,702		97		392,300
4	Test Year Per Books	\$ 1	46,881	\$	69,848	Ś	179,175	è		Ś	3,702 396,002
5	lest lear Fet books	-> 1	40,001	 -	03,646	-	1/9,1/5	- -	9/	>	396,002
6	Adjustments to Test Year (Explain):										
7	Increase in ad valorem tax per B-3						4,882				4,882
8	Payroll Tax for allocations/annualization/increase				(7,537)		4,002				(7,537)
9	Increase in RAFs associated with annualized water				(,,,,,,						(,,55,,
	revenues per B-3		5,039				-		-		5,039
10	Total Test Year Adjustments		5,039		(7,537)		4,882				2,384
11					-0.00						
1.2	Adjusted Test Year	1	51,920		62,311		184,057		97		398,385
13	Increase in ad valorem tax per B-3										
14	RAFs Assoc. with Revenue Increase		20,735								20,735
15	Total Adjustments for requested increases	\$	20,735	\$		\$		\$		\$	20,735
16											
17	Total Balance	\$ 1	72,655	\$	62,311	\$	184,057	\$	97	\$	419,120
18					•••						
19	WASTEWATER										
20	Test Year	1	55,934		54,243		136,269		109		356,555
21	General Expense Allocations					-,	2,875				2,875
22	Test Year Per Books	\$ 10	55,934	\$	54,243	\$	139,144	\$	109	\$	35 <u>9,429</u>
23	Advishment to the Wall of Production										
24 25	Adjustments to Test Year (Explain):						42.045				43.045
25 26	Increase in ad valorem tax per B-3 Payroll Tax for allocations/annualization/increase				(F.0F3)		12,945				12,945
27	Increase in RAFs associated with annualized sewer		5,563		(5,853)						(5,853)
28	Total Test Year Adjustments		5,563		(5,853)		12,945				5,563 12,655
29	Total Test Teal Adjustments		3,303		(3,633)		12,945		<u>-</u>		12,033
30	Adjusted Test Year	17	71,497		48,390		152,088		109		372,084
31	Increase in ad valorem tax per B-3	•	1,737		440,000		132,000		109		372,004
32	RAFs Assoc. with Revenue Increase	;	26,226		_		_		-		26,226
33	Total Adjustments for requested increases		6,226								26,226
34	•										
35	Total Balance	\$ 19	7,723	\$	48,390	\$	152,088	\$	109	\$	398,310

<u>and the state of </u>

Reconciliation of Total Income Tax Provision

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

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

Florida Public Service Commission Schedule: C-1 Page 1 of 1

Preparer: Kirsten Weeks

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

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

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

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current Water

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Schedule Year Ended: December 31, 2008

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

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

Preparer: Kirsten Weeks

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

Line		Total	Utility		Utility		Adjust		
No.		 Per Books	Adjustments(1)	_	Adjusted	fo	r Increase		Water
1	Net Utility Operating Income (Sch. B-1)	\$ 83,088	\$ 160,132	\$	243,220	\$	274,458	\$	517,678
2 3	Add: Income Tax Expense Per Books (Sch. B-1)	 (37,428)	164,492	_	127,064		165,591		292,655
4	Subtotal	45,660	324,624		370,284		440,049		810,333
5 6	Less: Interest Charges (Sch. C-3)	 338,240	(112,505)	225,735				225,735
7	Taxable Income Per Books	(292,580)	437,129		144,549		440,049		584,598
9	Schedule M Adjustments:								
10	Permanent Differences (From Sch. C-4)	8.867			8.867				8,867
11	Timing Differences (From Sch. C-5)	55,363	_		55,363				55,363
12	Other Adjustments ¹	73,522			73,522				73,522
13	•	 			,				7,5,5==
14	Total Schedule M Adjustments	 137,752	<u> </u>		137,752				137,752
15 16	Taxable Income Before State Taxes	(154,828)	437.129		282,301		440,049		722,350
17 18	Less: State Income Tax Exemption (\$5,000)	 (154,626)					440,043		
19	State Taxable Income	(154,828)	437,129		282,301		440,049		722,350
20	State Income Tax (5.5% of Line 19)	 (8,516)	24,042		15,526		24,203		39,729
21	Limited by NOL				-				-
22	Credits	 		_					
23 24	Current State Income Taxes	(8,516)	24,042		15,526		24,203		39,729
25	Content State tilcome 14x62	 10,5101	24,042		13,320		24,203	_	33,723
26	Federal Taxable Income (Line 16 -24)	(146,312)	413,087		266,775		415,846		682,621
27	Federal Income Tax Rate	 0.34	0.34		0.34		0.34		0.34
28	Federal Income Taxes (Line 26 x Line 27)	 (49,746)	140,450		90,704		141,388	_	232,092
29	Less: Investment Tax Credit Realized								
30 31	This Year (Sch. C-8)	 <u>-</u>	·						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	 (49,746)	140,450		90,704		141,388		232,092
33 34	Summary:								
35	Current State Income Taxes (Line 24)	(8,516)	24,042		15.526		24,203		39,729
36	Current Federal Income Taxes (Line 32)	(49,746)	140,450		90,704		141,388		232,092
37	,	 · · · · · · · · · · · · · · · · · · ·							
38	Total Current Income Tax Expense (To C-1)	\$ (58,262)	\$ 164,492	\$	106,230	\$	165,591	\$	271,821
39									

^{40 &}lt;sup>1</sup> Adjustment needed due to the fact that the Company's tax schedules were done prior to the Company's books being closed.

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

Recap Schedules: C-1

State and Federal Income Tax Calculation - Current Sewer

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: C-2 Page 2 of 2

Preparer: Kirsten Weeks

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

Line			Total	Utility		Utility	Adjust		
No.		_	Per Books	Adjustments(1)		Adjusted	for Increase		Sewer
1	Net Utility Operating Income (Sch. 8-2)	\$	790,393	\$ (155,319) \$	635,074	\$ 347,140	\$	982,214
2	Add: Income Tax Expense Per Books (Sch. B-2)		(28,582)	(39,863	}	(68,445)	209,440		140,995
4	Subtotal		761,811	(195,182)	566,629	556,580		1,123,209
5 6	Less: Interest Charges (Sch. C-3)		517,545	(89,249)	428,296			428,296
7	Taxable Income Per Books		244,266	(105,933)	138,333	556,580		694,913
9	Schedule M Adjustments:								
10	Permanent Differences (From Sch. C-4)		6,772			6,772			6,772
11	Timing Differences (From Sch. C-5)		42,287	•		42,287			42,287
12 13	Other Adjustments ¹		(411,563)			(411,563)			(411,563)
14	Total Schedule M Adjustments		(362,504)			(362,504)			(362,504)
15 16	Taxable Income Before State Taxes		(118,238)	(105,933)	i	(224,172)	556,580		332,408
17 18	Less: State Income Tax Exemption (\$5,000)								
19	State Taxable Income		(118,238)	(105,933)		(224,172)	556,580		332,408
20	State Income Tax (5.5% of Line 19)		(6,503)	(5,826)		(12,329)	30,611		18,282
21 22	Limited by NOL Credits			,		•	ŕ		•
23									
24 25	Current State Income Taxes		(6,503)	(5,826)		(12,329)	30,611		18,282
26	Federal Taxable Income (Line 16 - Line 24)		(111,735)	(100,107)		(211,843)	525,969		314,126
27	Federal Income Tax Rate		0.34	0.34		0.34	0.34		0.34
28 29	Federal Income Taxes (Line 26 x Line 27) Less: Investment Tax Credit Realized		(37,990)	(34,037)		(72,027)	178,829		106,802
30 31	This Year (Sch. C-8)		<u> </u>				<u>-</u>		_
32	Current Federal Inc. Taxes (Line 28 - Line 30)		(37,990)	(34,037)		(72,027)	178,829		106,802
33 34	Summary:								
35	Current State Income Taxes (Line 24)		(6,503)	(5,826)		(12,329)	30,611		18,282
36	Current Federal Income Taxes (Line 32)		(37,990)	(34,037)		(72,027)	178,829		106,802
37	·							,	
38 39	Total Current Income Tax Expense (To C-1)	<u>.\$</u>	(44,493)	\$ (39,863)	\$	(84,356)	\$ 209,440	>	125,084

^{40 &}lt;sup>1</sup> Adjustment needed due to the fact that the Company's tax schedules were done prior to the Company's books being closed.

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

Schedule of Interest In Tax Expense Calculation

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: C-3 Page 1 of 1

Preparer: Kirsten Weeks Supporting Schedules: D-1, C-8

Recap Schedules: C-2

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

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

Book/Tax Differences - Permanent

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

Historic [X] Projected []

Fiorida Public Service Commission Schedule: C-4

Schedule: C-4 Page 1 of 1

Preparer: Kirsten Weeks

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

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

Deferred Income Tax Expense (Final) - Water

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Schedule Year Ended: December 31, 2008

Historic [X] Projected []

Florida Public Service Commission Schedule: C-5 Page 1 of 2

Preparer: Kirsten Weeks

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

Line No.	Description		Total Per Books	_	Utility Adjustments		Utility Adjusted	Water
1	Timing Differences:	'	ei books	-	Aujustilielius	_	Aujusteu	water
2	Tax Depreciation and Amortization	\$	221 776					
3	Book Depreciation and Amortization	ş	371,776	Þ	-	\$	371,776 \$	371,776
4	Sook Depreciation and Amortization		424,469				424,469	424,469
5	Difference		(53.603)				(52,502)	(53, 503)
6	Difference		(52,692)		•		(52,692)	(52,692)
7	Other Timing Differences (Itemize):							
8	Tap Fees		(34,328)				(34,328)	(34,328)
9	Deferred Maintenance		(19,969)				(19,969)	(19,969)
10	Deferred Rate Case Exp		(33,554)				(33,554)	(33,554)
11	Organization Exp - Amort						(33,334)	(33,334)
12	Other 1		195,906				195,906	105.000
13			100,500				133,300	195,906
14								
15	Total Timing Differences (To C-2)		55.363		_		55,363	55,363
16			20,000		 .			23,303
17	State Tax Rate		0.055		0.055		0.055	0.055
18	State Deferred Taxes (Line 15 x Line 17)		3,046		-		3.046	3,046
19	(Limited by NOL)		0,0 .0				3,040	3,040
20	Total State Tax Deferred		3.046	_	-		3,046	3,046
21								
22	Timing Differences For Federal Deferred Taxes							
23	(Line 15 - 20)		52,317		_		52,317	52,318
24	Federal Tax Rate		0.34		0.34		0.34	0.34
25							0.57	0.54
26	Federal Deferred Taxes (Line 23 x Line 24)		17,788				17,788	17,788
27	Add: State Deferred Taxes (Line 18)		3,046		_		3,046	3,046
28								
29	Total Deferred Tax Expense (To C-1)	\$	20,834	\$	<u> </u>	\$	20,834 \$	20,834
30							-	

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

Deferred Income Tax Expense (Final) - Sewer

Company: Sanlando Utilities Corp.

Docket No.: 090402-W\$

Schedule Year Ended: December 31, 2008

Historic [X] Projected []

Florida Public Service Commission Schedule: C-5 Page 2of 2

Preparer: Kirsten Weeks

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

Line No.	Description	ı	Total Per Books	,	Utility Adjustments		Utility Adjusted		Wastewater
1	Timing Differences:	_					· · · · · · · · · · · · · · · · · · ·		
2	Tax Depreciation and Amortization	\$	308.955	Ś	_	Ś	308,955	Ś	308.955
3	Book Depreciation and Amortization		352,743			•	352,743	•	352,743
4									
5	Difference		(43,788)		_		(43,788)		(43,788)
6							, , ,		,
7	Other Timing Differences (Itemize):								
8	Tap Fees		(8,244)				(8,244)		(8,244)
9	Deferred Maintenance		(38,067)				(38,067)		(38,067)
10	Deferred Rate Case Exp		(26,057)				(26,057)		(26,057)
11	Organization Exp - Amort		859				859		859
12	Other 1		157,584				157,584		157,584
13							237,350		237,504
14									
15	Total Timing Differences (To C-2)		42,287		_		42,287		42,287
16									,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
17	State Tax Rate		0.055		0.055		0.055		0.055
18	State Deferred Taxes (Line 15 x Line 17)		2,327		_		2,327		2,327
19	(Limited by NOL)						,		•
20	Total State Tax Deferred		2,327		-		2,327		2,327
21									
22	Timing Differences For Federal Deferred Taxes								
23	(Line 15 - 20)		39,960				39.960		39,960
24	Federal Tax Rate		0.34		0.34		0.34		0.34
25		-							0.5.
26	Federal Deferred Taxes (Line 23 x Line 24)		13,584		_		13,584		13,584
	Add: State Deferred Taxes (Line 18)		2,327		_		2,327		2,327
28			·						2,02.
29	Total Deferred Tax Expense (To C-1)	\$	15,911	\$	_	\$	15,911	\$	15,911
30		-				-		<u>. </u>	

^{31 &}lt;sup>1</sup> Adjustment needed due to the fact that the Company's tax schedule were done prior to the Company's books being closed

Accumulated Deferred Income Taxes - Summary

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Schedule Year Ended: December 31, 2008

Historic [X] Projected []

Florida Public Service Commission

Schedule: C-6 Page 1 of 3

Preparer: Kirsten Weeks

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

Line		Account	t No. 190.1011 / 2	011	Accoun	t No. 190.1012 / 2	012	Net De	ferred income Ta	xes
No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
1	2005		40,334	40,334	7,526	43,959	51,485	(21,629)	(187,243)	(208,872)
2	2006	12,736	114,731	127,467	-	-	-	(28,050)	(228,350)	(256,400)
3	2007	14,490	124,979	139,469	-	•	-	(42,151)	(339,389)	(381,540)
4	2008	17,466	142,365	159,831	-	-	-	(48,095)	(373,231)	(421,326)
5										
6										
7										
8										
9		Account	t No. 190.1020 / 2	:020	Accoun	t No. 190.1021 / 2	2021			
10 _	Year	State	Federal	Total	State	Federa!	Total			
11	2005	(42)	(244)	(286)	(1,713)	(10,009)	(11,722)			
12	2006	(6,639)	(38,782)	(45,421)	(34,147)	(7,044)	(41,191)			
13	2007	(8,189)	(47,837)	(56,026)	(6,160)	(35,985)	(42,145)			
14	2008	(4,719)	(27,563)	(32,282)	(4,281)	(25,005)	(29,286)			
15										
16										
17										
18		Accoun	t No. 190.1024 /2	024	Accoun	t No. 190.1031 / 2	031			
19	Year	State	Federal	Total	State	Federal	Total			
20	2005	(5)	(209)	(214)	(27,395)	(261,074)	(288,469)			
21	2006	-	(240)	(240)	-	(297,015)	(297,015)			
22	2007	(15)	(271)	(286)	(42,277)	(380,275)	(422,552)			
23	2008	(4,060)	(23,900)	(27,960)	(52,501)	(439,128)	(491,629)			
23					, in the second second	·				

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

Supporting Schedules: C-6 Pg 2 & 3, C-7 Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State

Company: Saniando Utilities Corp.

Docket No.: 090402-WS

Schedule Year Ended: December 31, 2008

Historic [X] Projected []

Florida Public Service Commission

Schedule: C-6 Page 2 of 3

Preparer: Kirsten Weeks

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

		Account No. 190.2011 Deferred Tax Debits- Tap Fees						Account No. 190.2012 Deferred Tax Debits- Tap Fees					
			Current	Flowback	Adjust.			Current	Flowback	Adjust.			
Line		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending		
No.	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance		
1	2005				_						7,52		
2	2006	-	12,736	-	-	12,736	7,526	(7,526)					
3	2007	12,736	1,754			14,490	0						
4	2008	14,490	2,976			17,466	0						
5													
6		Account No. 190.2020 Deferred Tax Credits- Rate Case						Account No. 190.2021 Deferred Tax Credits- Maint Fee					
7			Current	Flowback	Adjust.			Current	Flowback	Adjust.			
8		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending		
9.	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance		
10	2005					(42)					(1,713		
11	2006	(42)	(6,597)	-	-	(6,639)	(1,713)	(32,434)			(34,14)		
12	2007	(6,639)	(1,550)			(8,189)	(34,147)	27,987			(6,160		
13	2008	(8,189)	3,470			(4,719)	(6,160)	1,879			(4,28		
14													
15			d T St Tax - Org	Account No. 190.2031 Deferred Tax Credits- Depreciation									
16			Current	Flowback	Adjust.			Current	Flowback	Adjust.			
17		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending		
18	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	<u>Y</u> ear	(Credit)	Balance		
19	2005					(5)					(27,39		
20	2006	(5)	5			•	(27,395)	27,395					
21	2007	-	(15)	-	-	(15)	-	(42,046)		(231)	(42,27		
22	2008	(15)	(4,045)			(4,060)	(42,277)	(9,883)		(341)	(52,50		

Accumulated Deferred Income Taxes - Federal

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Schedule Year Ended: December 31, 2008

Historic [X] Projected []

Florida Public Service Commission

Schedule: C-6 Page 3 of 3

Preparer: Kirsten Weeks

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

Line		Account No. 190.1011 Deferred Tax Debits- Tap Fees					Account No. 190.1012 Deferred Tax Debits- Tap Fees					
No.			Current	Flowback	Adjust.			Current	Flowback	Adjust.		
		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending	
	Year	Balance	Deferral	Y <u>ear</u>	(Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance	
1	2005					40,334					43,95	
2	2006	40,334	74,397	-	-	114,731	43,959	(43,959)			•	
3	2007	114,731	10,248			124,979	-					
4	2008	124,979	17,386			142,365	-					
5												
6	Account No. 190.1020 Deferred Tax Credits- Rate Case						Account No. 190-1021 Deferred Tax Credits- Maint Fee					
7			Current	Flowback	Adjust.			Current	Flowback	Adjust.		
8		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending	
9	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance	
10	2005					(244)					(10,00	
11	2006	(244)	(38,538)			(38,782)	(10,009)	2,96 5			(7,04	
12	2007	(38,782)	(9,055)	•	-	(47,837)	(7,044)	(28,941)			(35,98	
13	2008	(47,837)	20,274			(27,563)	(35,985)	10.980			(25,00	
14		, - ,	ŕ			(=:,===)	(20,200)	10,500			(23,00	
15	Account No. 190.1024 Deferred Tax Credits- Org. Exp.						Account No. 190.1031 Deferred Tax Credits- Depr					
16			Current	Flowback	Adjust.			Current	Flowback	Adjust.		
17		Beginning	Year	To Curr.	Debit	Ending	Beginning	Year	To Curr.	Debit	Ending	
18	Year	Balance	Deferral	Year	(Credit)	Balance	Balance	Deferral	Year	(Credit)	Balance	
19	2005					(209)					(261,07	
20	2006	(209)	(31)			(240)	(261,074)	(35,941)			(297,01	
21	2007	(240)	(31)	-	-	(271)	(297,015)	(83,185)		(75)	(380,27	
22	2008	(271)	(23,629)			(23,900)	(380,275)	(56,459)		(2,394)	(439,12	

Investment Tax Credits - Analysis

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Florida Public Service Commission

Schedule: C-7 Page 1 of 1

Preparer: Kirsten Weeks

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

Not applicable. The Utility has no investment tax credits

Supporting Schedules: None

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

Parent(s) Debt Information

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Schedule Year Ended: December 31, 2008

Florida Public Service Commission

Schedule: C-8 Page 1 of 1

Preparer: Kirsten Weeks

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

		Parent's Name:	Utilities, Inc	
Line		%	of Cost	Weighted
No.	Description	AmountTo	tal Rate	Cost

- A Parent debt adjustment is not necessary. Utilities, inc. (parent company) imputes interest expense to each subsidiary company, including
- 2 Sanlando Utilities Corp, based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, Line
- 3 8.

Supporting Schedules: None Recap Schedules: C-3

Income Tax Returns

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Schedule Year Ended: December 31, 2008

Florida Public Service Commission

Schedule: C-9 Page 1 of 1

Preparer: Kirsten Weeks

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

Line No.

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

Miscellaneous Tax Information

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Schedule: C-10 Page 1 of 1

Preparer: Kirsten Weeks

Explanation: Provide answers to the following questions with respect to the

applicant or its consolidated entity.

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

Schedule of Requested Cost of Capital 13 Month Average Balance

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

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

Schedule D-1 Page 1 of 1

Preparer: Dan Ciecierski

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

	(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	\$8,542,907	46.36%	6.65%	3.08%
2	Short Term Debt	1,885,257	10.23%	4.30%	0.44%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	7,526,664	40.85%	11.24%	4.59%
5	Customer Deposits	86,777	0.47%	6.00%	0.03%
6	Tax Credits - Zero Cost		0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	384,596	2.09%	0.00%	0.00%
9	Other (Explain)		0.00%	0.00%	0.00%
10				_	
11	Total	\$18,426,201	100.00%	_	8.14%

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

Page 1 of 1

Preparer: Dan Ciecierski

Explanation: Provide a reconciliation of the simple average structure to requested rate base. Explan 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	(171,457,094)	47.58%	8,542,907
2	Short Term Debt	15,500,000	49,775,000	39,713,462	(37,828,205)	10.50%	1,885,257
3	Preferred Stock	-	-	-	-	0.00%	_
4	Common Equity	158,372,419	157,737,014	158,595,058	(151,068,394)	41.92%	7,526,664
5	Customer Deposits	105,516	99,803	86,777		n/a	86,777
6	Tax Credits - Zero Cost	-		·	-	n/a	-
7	Tax Credits - Weighted Cost		-		-	0.00%	
8	Accumulated Deferred Income Taxes (see note 1)	381,540	421,325	384,596	-	n/a	384,596
9	Other (Explain)			•	-	0.00%	-
10		 _					
11	Total	354,359,475	388,033,143	378,779,893	(360,353,693)	100.00%	18,426,201

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

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

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

Recap Schedules: D-1

Preferred Stock Outstanding

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

Interim [] Final (x) Historical [x] Projected [] Florida Public Service Commission

Schedule D-3 Page 1 of 1

Preparer: Dan Clecierski

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

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

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

Recap Schedules: A-19, D-2

13 Month Average Cost of Short Term Debt

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Interim [] Final [x]

Historical [x] Projected []

Schedule D-4

Page 1 of 1

Preparer: Dan Ciecierski

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

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

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

Recap Schedules: A-19, D-2

Cost of Long Term Debt 13 Month Average Balance

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

Florida Public Service Commission

Schedule D-5 Page 1 of 1

Preparer: Dan Ciecierski

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

	•	***************************************	e average basis for the tes	r year. Amange by type of listue	(i.e., first mortgage be	ands). If the utility is an operating divisi	on or subskilling rubonit on nation	(
	(1)	(2)	(3)	(4)	(5)	tei		cone schedule which reflects the sai	me information on the parent level			
Line No.	Description, Coupon Rate, Years of Life	issue Date - Maturity Date	Principal Amount Sold (Face Value)	Thirtee Month Average Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	(7) Unamortized Issuing Expense Associated with Column (4)	(8) Annual Amortization of Discount or Premium	(9) Annual Amortization of Issuing Expense on	(10) Interest Cost (Coupon	(11) Total Interest Cost	(12) Effective
1	6.58% note, due in	7/19/06-	180,000,000	180,000,000			- HIGH CONTRICTOR	on Principal Outstanding	Principal Outstanding	Rate x Column (4))	(8)+(9)+(10)	Cost Rate (11)/[(4)-(6)-[7))
2 3	installments beginning 2017	7/19/2035		200,200,000	-	-	1,168,840	-	42,434	11,844,000	11,886,434	5,65%
4												
5	Total		180,000,000	180,000,000		-	1,168,840					
Note: Long terr	m debt is actual for Sanlando's nares	t company () Eller ()						···	42,434	11,844,000	11,886,434	6.65%

Note: Long term debt is actual for Sanlando's parent company, Utilities, inc.

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

Cost of Variable Rate Long Term Debt 13 Month Average Balance

Company: Sanlando Utilitles Corp. Docket No.: 090402-WS

Florida Public Service Commission

Schedule ()-E Page 1 of 1

Test Year Ended: Decamber 33, 2006 interim (| Final |x) Historical (c) Projected ()

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

		AN HOUSE SEALTH COMME MARKET	rs on a sample average basis,	If the utility is an operating divisio	n or subsidiary, submit an addit	tional achedule which culture as							
Une No.	#1 Description, Coupon Rate, Years of Life for speakable	(2) issue Date Maturity Date	[3] Principal Amount Sold (Face Value)	(4) 19 Month Average Principal Amount Outstanding	(5)	tional achedule which reflects the same informati (%) Unemortized Discount or Premiors Associated with Column (4)	17)	(8) Annual Amortization of Discount or Principal Gustamfing	(9) Annual Amortization of Issuing Expense on Principal Outstanding	(10) Besis of Variable	(11) Interest Cost (Coupan	(12)	(13) Effective Cost Rate
Note: Variable rat	e long term debt is actual for Sanian	du's perent company, L	Unificies, Inc.							Rate (i.e. Prime + 2%)	Pate x Column (4))	[E]+(9)+(10)	[11]/[(4)-[6)-[7]]

Supporting Schedules: None Recap Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Utility [X] or Parent [] Historic [X] or Projected [] Schedule: D-7 Page 1 of 1

Preparer: Dan Ciecierski

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

	(1)	-	(2)		(3)		(4)	(5) Ending
Line No.	For the Month Ended		eginning Balance		Deposits Received	_	Deposits Refunded	Balance (2+3-4)
1	Dec - 07	\$	104,796	¢	720			105 516
2	Jan-08	*	105,516	Ą	15	Þ	- \$	105,516
3	Feb-08		105,531		-		(320)	105,531 105,211
4	Mar-08		105,211		990		(320)	106,201
5	Apr-08		106,201		1,420			107,621
6	May-08		107,621		1,880		_	109,501
7	Jun-08		109,501				(67,424)	42,077
8	Jul-08		42,077		6,518		(57,121)	48,595
9	Aug-08		48,595		14,641		-	63,236
10	Sep-08		63,236		8,018		_	71,254
11	Oct-08		71,254		10,908		_	82,162
12	Nov-08		82,162		-		(774)	81,388
13	Dec-08		81,388		18,415		,,,	99,803
14			·		,			33,003
15					1	hirtee	n Month Average \$	86,777

Recap Schedules: D-2

Rate Schedule - Water

Florida Public Service Commission

Schedule: E-1 Page 1 of 2

Preparer: Erin Povich

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Water [X] or Sewer []
Interim [] Final [x]

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

Line	(1) Bill	(2)	(3) Test Year Rates	(4) Test Year Rates	(5) Present Rates	(6) Proposed Rates
No	Code	Class/Meter Size	Effective 6.7.07	Effective 6.2.08	Effective 4.1.09	BFC
1		Residential				
2	68001	5/8" x 3/4"	\$4.25	\$4.30	\$4.36	\$4.91
3	68002	3/4"	\$6.38	\$6.45	\$6.55	\$7.37
4	68003	1"	\$10.63	\$10.74	\$10.90	\$12.28
5	68004	1-1/2"	\$21.25	\$21.48	\$21.80	\$24.55
6		Gallonage Charge per 1,000 Gallons				
7		0 - 10,000 gallons	\$0.54	\$0.55	\$0.56	\$0.63
8		Over 10,000 gallons	\$1.07	\$1.08	\$1.10	\$1.24
9						
10		<u>Multi-Residential</u>				
11	68040	5/8"	\$4.2 5	\$4.30	\$4.36	\$4.9:
12	68041	3/4"	\$6.38	\$6.45	\$6.55	\$7.37
13	68042	1"	\$10.63	\$10.74	\$10.90	\$12.28
14	68043	1-1/2"	\$21.25	\$21.48	\$21.80	\$24.55
15	68044	2"	\$34.00	\$34.36	\$34.87	\$39.28
16	68045	3"	\$68.00	\$68.73	\$69.75	\$73.65
17	68046	4"	\$106.25	\$107.39	\$108.99	\$122.75
18	68047	6"	\$212.50	\$214.77	\$217.97	\$245.50
19	68048	8"	\$340.00	\$343.64	\$348.76	\$392.80
20		Gallonage Charge per 1,000 Gallons	\$0.84	\$0.85	\$0.86	\$0.97
21				·		
22		General Service				
23	68006	5/8"	\$4.25	\$4.30	\$4.36	\$4.91
24	68007	1"	\$10.63	\$10.74	\$10.90	\$12.28
25	68008	1-1/2"	\$21.25	\$21.48	\$21.80	\$24.55
26	68009	2"	\$34.00	\$34.36	\$34.87	\$39.28
27	68005	3"	\$68.00	\$68.73	\$69.75	\$73.65
28	68016	4"	\$106.25	\$107.39	\$108.99	\$122.75
29	68017	6"	\$212.50	\$214.77	\$217.97	\$245.50
30	68018	8"	\$340.00	\$343.64	\$348.76	\$392.80
31		Gallonage Charge per 1,000 Gallons	\$0.84	\$0.85	\$0.86	\$0.97
32		2 , .	• • • • •		,	•
33		Private Fire Protection				
34	68081	1-1/2" Private Fire Line	\$1.77	\$1.79	\$1.82	\$2.05
35	68082	2" Private Fire Line	\$2.83	\$2.86	\$2.90	\$3.26
36	68084	4" Private Fire Line	\$8.85	\$8.95	\$9.08	\$10.22
37	68086	6" Private Fire Line	\$17.71	\$17.90	\$18.17	\$20.46
38	68088	8" Private Fire Line	\$28.33	\$28.63	\$29.06	\$32.73

Florida Public Service Commission

Rate Schedule - Sewer

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Water [] or Sewer [X]
Interim [] Final [x]

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

Schedule: E-1 Page 2 of 2

Preparer: Erin Povich

Line No	(1) Bill Code	(2) Class/Meter Size	(3) Test Year Rates Effective 6.7.07	(4) Test Year Rates Effective 6.2.08	(5) Present Rates Effective 4.1.09	(6) Proposed Rates BFC
1		Residential				
2	68021	5/8" x 3/4"	\$11.91	\$12.10	\$12.18	\$14.04
3	68022	3/4"	\$11.91	\$12.10	\$12.18	\$14.04
4	68023	1"	\$11.91	\$12.10	\$12.18	\$14.04
5	68024	1-1/2"	\$11.91	\$12.10	\$12.18	\$14.04
6	68025	2"	\$11.91	\$12.10	\$12. 18	\$14.04
7	68077	Residential Wholesale (per Unit)	\$25.19	\$25.59	\$25.76	\$29.70
8		Gallonage Charge per 1,000 Gallons				
9		10,000 (Max) gallons	\$1.58	\$1.60	\$1.61	\$1.85
10						
11		Multi-Residential				
12	68050	5/8"	\$11.91	\$12.10	\$12. 1 8	\$14.04
13	68051	3/4"	\$17.87	\$18.15	\$18.27	\$21.06
14	68052	1"	\$29.76	\$30.23	\$30.43	\$35.10
15	68053	1-1/2"	\$59.51	\$60.45	\$60.84	\$70.20
16	68054	2"	\$95.21	\$96.71	\$97.34	\$112 <i>.</i> 32
17	68055	3"	\$190.40	\$193.41	\$194.67	\$210.60
18	68056	4"	\$297.51	\$302.21	\$304.17	\$351.00
19	68057	6 "	\$595.05	\$604.45	\$608.38	\$702.00
20	68058	8"	\$952.06	\$967.10	\$973.39	\$1,123.20
21	68078	Multi-Residential Wholesale (per Unit)	\$25.19	\$25.59	\$25.76	\$29.70
22						
23 24		Gallonage Charge per 1,000 Gallons	\$1.91	\$1.94	\$1.95	\$2.24
25		General Service				
26	68026	5/8"	\$11.91	\$12.10	\$12.18	\$14.04
27	68027	3/4"	\$17.87	\$18.15	\$18.27	\$21.06
28	68028	1"	\$29.76	\$30.23	\$30.43	\$35.10
29	68029	1-1/2"	\$59.51	\$60.45	\$60.48	\$70.20
30	68030	2"	\$95.21	\$96.71	\$97.34	\$112.32
31	68031	3"	\$190.40	\$193.41	\$194.67	\$210.60
32	68032	4 "	\$297.51	\$302.21	\$304.17	\$351.00
33	68033	6"	\$595.05	\$604.45	\$608.38	\$702.00
34	68034	8"	\$952.06	\$967.10	\$973.39	\$1,123.20
35	68079	General Service Wholesale (per Unit)	\$25.19	\$25.29	\$25.76	\$29.70
36 37		Callenare Charge nor 1 000 Callena	Ć1 01	£1.04	£1.05	\$2.24
37 38		Gallonage Charge per 1,000 Gallons	\$1.91	\$1.94	\$1.95	\$2.24
39		Resuse				
40	68076	Residential Reuse	\$3.65	\$3.69	\$3.74	\$4.31
41		Gallonage Charge per 1,000 Gallons	\$0.39	\$0.39	\$0.40	\$0.46
42		Sandriage charge per 2,000 outlons	-U.35	JU.39	20.40	50.40
43						

Revenue Schedule at Test Year Retes - Proof of Revenue

Company: Sanlando Utility Corp. Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Florida Public Sarvice Commission Schedule E-2 Page 1 of 4 Proparer: Erin Povich

1			d: December 31, 2008													Preparer: Erin Povich		
Professional process of process																		
Part						bree .												
Part	(1)	(2)	(a)															
1. 1. 1. 1. 1. 1. 1. 1.	121	127	(3)	(4)			(7)	(8)			(11)	(12)		(14)	(15)	(16)	(17)	(18)
1				B116.	Gellons (000's)	Rates Effective	Test Year Revenue	Total Sills	Gallons (000's)	Rates Effective	Test Year Revenue	Total Bills	Gallons (000's)	Tast Year Revenue	Present Rates			Revenue at
				Jan - May	Jan - May	Jan - May	ian - May	Jun - Deç	Jun -Dec	Jun - Dec	Jun - Dec	Jan - Dec	lan - Dec	Jan - Dec	Effective	Annualized	Proopsed	Proposed
1	No.	Code	Class/Meter Size	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008				Ratus
1			And the second															
1				** ***														
Second 1.5 Seco																	-	\$359,586.
Total Residential Sories Sear Furthly Charge 1,000 Charge 1,																		\$493,226.
Construction Charge for LACO Gallerin 1.00 Construction Charge for LACO Gallerin 225,880 50.5 511,477.20 225,880 50.5 511,477.20 50.5 514,487.40 512,580 513,487.24 510,580 513,487.24 510,580 513,487.24 510,580 513,487.24 510,580 513,487.24 510,580 513,487.24 510,580 513,487.24 510,580 513,487.24 510,580 513,487.24 510,580 513,487.24 510,580 513,487.24 510,580 513,487.24 510,580 513,487.24 510,580 513,487.24 510,580 513,487.24 510,580 513,487.24 510,580 513,487.24 510,580 513,580.21 510,580 513,580.21 510,580 513,580.21 510,580 513,580.21 510,580 513,580.21 510,580 513,580.21 510,580 513,580.21 510,580 513,580.21 510,580 513,580.21 510,580 513,580.21 510,580 513,580.21 510,580 513,580.21 510,580 513,580.21 510,580 513,580.21 510,580 513,580.21 510,580 510,580 510,580.21 510,580 510,580.21 510,580 510,580.21 510,580 510,580.21 510,580 510,580.21 510,580 510,580.21 510,580 510,580.21 510,580 510,580.21 510,580 510,580.21 510,580 510,580.21 510,580 510,580.21 510,580 510,580.21 510,580 510,580.21 510,580.21 510,580 510,580.21 510,580 510,580.21 510,580 510,580.21 510,580 510,580.21 510,580 510,580.21 510,580 510,580.21 510,580	•					\$21.25				\$22,48							\$24.55	\$4,787.
March Marc				40,725	1		2303,372.32	99,027			\$443,256,42	113,616		\$747,231.93		5761,445.66	-	\$857,700.
March Marc	7		Consumption Charge (ser 1,000 Gallons)															
500 Mr. Manteniaria (nov. 20e galloom) 24,486 51.07 \$22,000 \$22,000 \$32,000 \$34,780 \$31.00 \$32,135.00	8	68001	5/8" Residential (0-10k gallons)		225,880	\$0.54	\$121,975,20		299.759	\$0.55	\$164.867.45		575 430	ÉTOS PAT SE	to se	f204 162 pa	60.53	****
10 10 10 11 11 12 12 13 13 13 13	9	68001											-					\$851,152. \$700,471.
18 1803 1" Paulinetal (cover 15th pallows) 28,186 50.05 5378,881 50.05 53	10	68003	1" Residential (0-10k gallons)		134,790	\$0.54												
1.5 1.5	11	68003	1" Residential (over 10k gallons)		261,340	\$1.07												\$206,212. \$853,733.
1.5 * Service	12	68004	1.5" Residential (0-10k gallons)		685	\$0.54	\$369.90											\$1,089.
Total Residential Service Consumption \$48,566 \$17,7518.61 \$1,264,642 \$3,109,541.41	13	68004	1.5" Residential (over 10k gallons)		2,217	\$1.07	\$2,372.19											\$7,847
15 Total Residential Service A6,789 849,568 \$1,001,495.17	14		Total Residential Service Consumption		849,568		\$717,519.61		1,264,842	-	\$1,104,561.81	-					42.24	\$2,100,507.
Average Assistantia Bill STATE S						_				_						101	-	74,441,447
Multi-Headerstand - Exem Charge Section				45,789	849,568	-		66,827	1,264,842		\$1,547,818.23	113,616	2,114,410	\$2,569,315.35		\$2,625,764.06	-	\$2,958,207,
Multi-Residential - Race Charge Section			Average Residential Bill				\$21.83			_	\$23.16			\$22.51		\$23.11	_	\$26.
50 50 50 50 50 50 50 50	28																-	
18 SOA2	19																	
Second 1.5" Multi Residential 360 \$221.25 \$7,225.00 474 \$71.48 \$10,181.52 814 \$13,079.79 \$10,090 \$1,00.90																\$1,063.84	\$4.91	\$1,198.
28 6804 2" Multi Residential 35 5 \$40.00 \$11,90.00 \$477 \$54.36 \$15,70.52 \$792 \$27,09.25 \$54.47 \$27,617.04 \$39.28 \$33.24 \$6501.5 3" Multi Residential 75 \$68.00 \$51,00.00 \$177 \$68.78 \$18,728.71 202 \$18,728.71 \$973 \$14,089.50 \$78.69 \$51,78.51 \$52.58	_																\$12.28	\$1,240.
24 68045 3" Multi Residential 75 580.00 \$5,00.00 \$1,00.00																\$17,745.20	\$24.55	\$19,983.
5 6806 4" Multi Residential 10 5106.25 \$1,062.50 28 \$107.39 \$3,008.92 38 \$4,068.42 \$108.99 \$4,414.62 \$122.75 \$3,008.92 \$60.00 \$7,000.00 \$1,000.00																		\$31,109.
26 SSOAY 6"Multi Residential 5 S111.50 \$1,005.00 8 \$217.47 \$1,718.61 13 \$2,706.66 \$217.97 \$12,833.61 \$22,855 \$52 \$70 \$80.00 \$1,700.00 \$21 \$343.64 \$72,126.44 \$26 \$8,916.44 \$348.76 \$30,007.76 \$592.40 \$51,000.00 \$1,000.																		\$14,877.
27 68048 8"Mu'tl Residential 5 544.00 51.00.00 21 543.64 26 549.15 528.219.1 577.559.47 528.219.1 577.559.2				-														\$4,664.
28 Total Multi-Residential Service Base Facility Charges 910 528,422.0 1,520 1520 324,728.4 2,20 576,218.1 577,659.47 530,20 576,218.1 577,659.47 530,20 576,218.1 577,659.47 530,20 576,218.1 577,659.47 530,20 576,218.1 577,659.47 530,20 576,218.1 577,659.47 530,20 576,218.1 577,659.47 530,20 576,218.1 577,659.47 530,20 576,218.1 577,659.47 530,20 576,218.1 577,659.47 530,20 576,218.1 577,659.47 530,20 576,218.1 577,659.47 530,20 576,218.1 577,659.47 530,20 576,218.1 577,659.47 530,20 577,659.4							•	-										\$3,191.
Consumption Charge (per 1,000 Gelbont) Security S	26	t		910	•	20-44,00				\$343.04					5548,76		\$392.80	\$10,212,
51 68040 5/8" Muchi Residential 643 50.84 530.12 981 50.85 5833.85 1.674 51,373.97 50.86 51,96.64 50.97 52 52 68042 1" Muchi Residential 9,943 50.84 5778.04 407 50.85 512,501.80 24,078 5823.99 50.86 5844.88 50.97 52 53 68043 1.5" Muchi Residential 9,943 50.84 5778.84.12 14,708 50.85 512,501.80 24,078 520,349.92 50.85 50.86.88 50.97 52 54 68044 2" Muchi Residential 2 10.02 50.84 517.228.40 51.132 50.85 512,501.80 24,078 51.842 543,890.80 50.86 544,412.12 50.97 528 55 68045 2" Muchi Residential 1 10.02 50.84 517.228.40 51.132 50.85 514,733.45 29,490.35 50.86 544,412.12 50.97 528 56 68046 4" Muchi Residential 1 10.65 50.84 510,579.36 28,602 50.85 544,311.70 41.25 544,902.35 50.86 535,401.16 50.37 528 57 68046 4" Muchi Residential 4 1,554 50.84 50.879.35 50.84 58,599.72 11,452 50.85 510,889.80 17,073 51,379.32 50.85 514,575.10 50.97 518 58 68048 8" Muchi Residential 4 1,255 50.84 58,599.72 11,452 50.85 510,889.80 17,073 51,379.32 50.85 514,575.10 50.97 518 58 68048 8" Muchi Residential 5ervice Consumption 64,121 553,851.64 117,427 59,89,812.95 181,548 5135,674.59 515,513.128 517 58 68048 8" Muchi Residential Service Consumption 64,121 553,851.64 117,427 59,81,129 518,548 5135,674.59 515,513.128 517 58 68048 8" Muchi Residential Service Consumption 64,121 553,851.64 117,427 59,81,129 518,548 5135,674.59 515,513.128 517	29		· · · ·			1					3-1,720.41	2,12,0		279,418.31		3///938/4/	•	586,477.
Second S	30		Consumption Charge (per 1,000 Gellous)															
22 BEOM 2 I Multi Residential 831 SO.84 \$778.04 407 \$0.85 \$345.35 78 \$22.99 \$0.86 \$694.68 \$0.97 \$33 \$60.04 \$1.57 Multi Residential \$9.545 \$0.84 \$778.04.12 \$14,000 \$0.85 \$12,001.00 \$2,045 \$20,049.27 \$0.86 \$30,049.27 \$0.86 \$30,048.88 \$0.97 \$52 \$35 \$60.04 \$1.67 Multi Residential \$1.00	31				645	\$0.84	\$540.12		981	1 50.85	5833 85		1 674	Ć1 172 67	tnez	ti me ra	60.07	****
33 65043 1.5" Multi Residential 9,445 50.84 57,286.12 14,708 50.85 512,501.00 24,051 50,346.92 50.85 520,683.86 50.97 522 35 68043 2" Multi Residential 12,082 50.84 517,222.40 91,132 50.85 514,692.05 12,642 343,690.00 50.86 544,412.12 50.97 526 36 68045 3" Multi Residential 12,082 50.84 510,148.88 17,757 50.85 514,753.45 22,499 574,902.33 50.86 523,817.54 50.97 528 36 68046 4" Multi Residential 1 12,654 50.84 530,679.36 28,602 50.85 574,311.70 41,256 344,941.06 50.86 535,401.68 50.97 548 37 68047 6" Multi Residential 1 1,652 50.85 51,593.20 15,755 513,753.20 50.85 513,757.10 50.97 513 38 68048 8" Multi Residential 1 1,652 50.84 58,569.00 12,788 50.85 510,889.00 17,013 514,418.00 50.85 513,757.10 50.97 513 39 Total Multi-Residential Service Corsumption 4,215 50.84 58,569.00 12,788 50.85 510,889.00 17,013 514,418.00 50.85 515,513.25 515,513.28 515,513.2	32	68042	1" Multi Residential		331													\$1,575.
88044 2"Mutt Residential 20,510 50,84 \$17,228.40 \$1,132 50.85 \$26,462.20 \$1,642 \$43,690.60 \$0.86 \$44,412.12 \$0.97 \$55 \$60.95 \$18,414 Residential \$12,082 \$0.84 \$10,148.88 \$17,577 50.85 \$14,753.45 \$29,490.23 \$0.85 \$23,317.54 \$0.97 \$28 \$18,540.23 \$18,540.2	33	68043	1.5" Multi Residential		9,543											•		\$715 \$23,529
35 66043 3° Multi Residential 12,082 50.4 \$10,629.36 28,092.50.5 \$14,759.45 29,499 \$24,902.83 \$0.86 \$25,317.54 \$0.97 \$22 36 680.4 4° Multi Residential 1,054 \$0.84 \$10,629.36 28,092 \$0.85 \$24,311.70 \$12,565 \$34,941.66 \$0.95 \$35,480.16 \$0.97 \$12 37 680.47 6° Multi Residential 4,335 \$0.84 \$3,599.72 \$11,622 \$0.85 \$9,794.20 \$53,597.32 \$0.85 \$15,5775.10 \$0.97 \$12 38 68048 8° Multi Residential 4,225 \$0.84 \$3,599.00 \$12,788 \$0.85 \$10,889.00 \$17,013 \$14,418.00 \$0.85 \$14,651.18 \$0.97 \$12 39 Total Multi-Residential Service Consumption 64,121 \$53,851.54 \$17,427 \$99,212.95 \$12,568 \$135,674.59 \$156,131.88 \$0.97 \$17 40 Total Multi-Residential Service 910 64,121 \$82,281.74	34	68044	2" Multi Residential		20,510													\$50,092,
36 68046 4" Muttl Residential 11,654 50,84 \$10,679.36 28,002 50.85 \$74,311.70 \$1,255 \$34,941.06 \$0.86 \$35,460.16 \$0.57 \$80 77 660.07 6" Muttle Residential 4,325 \$0.84 \$5,589.00 \$12,768 \$0.85 \$10,899.00 \$15,715.20 \$0.85 \$14,975.10 \$0.97 \$11 38 680.48 8" Muttle Residential 4,225 \$0.84 \$8,589.00 \$12,768 \$0.85 \$10,899.10 \$17,703 \$14,418.00 \$0.85 \$11,7427 \$398,317.95 \$181,548 \$135,674.59 \$156,131.28 \$17 41 Total Muttl-Residential Service 9.10 64,121 \$82,288.74 \$1,320 \$11,427 \$389,817.95 \$181,548 \$135,674.59 \$156,131.28 \$17 41 Total Muttl-Residential Service 9.10 64,121 \$82,288.74 \$1,320 \$11,427 \$147,609.36 \$2,30 \$18,548 \$229,895.10 \$328,790.75 \$328,790.75 \$328,790.75 \$328,790.75			3* Multi Residential		12,082	\$0.84	\$10,148.88		17,357	7 \$0.85								\$28,555
37 68047 6*Multi Residential 4,335 90.84 \$58,599.72 11,452 \$0.85 \$9,734.20 15,785 \$15,373.92 \$0.86 \$13,575.10 \$0.97 \$13 8 68048 8*Multi Residential Service Consumption 4,215 \$0.84 \$58,599.00 12,788 \$0.85 \$10,893.00 17,013 \$14,418.80 \$0.85 \$14,581.18 \$0.97 \$11 9 7014 Multi-Residential Service Consumption 64,121 \$53,861.54 117,427 \$99,812.95 181,548 \$135,674.59 \$155,131.28 \$170 41 Total Multi-Residential Service 910 64,121 \$82,283.74 \$1,320 \$117,427 \$147,609.95 \$2,230 \$181,548 \$228,895.10 \$283,790.75 \$285,790.75 \$285,790.75 \$185,885 \$18,985 \$18,	36		4" Multi Residential		12,654	\$0.84	\$10,629.36		28,602	\$0.85								\$40,018
38 65048 8" Multi Residential 4,225 50.84 58,599.00 12,788 50.85 \$10,889.00 17,013 \$14,418.00 50.86 \$14,651.18 50.37 \$11 40 Total Multi-Residential Service consumption 64,121 \$58,851.84 117,427 \$99,812.35 181,548 \$155,674.79 \$156,131.28 517 41 Total Multi-Residential Service 910 64,121 \$82,285.74 1,320 117,427 \$147,609.95 2,230 181,548 \$229,895.10 \$283,790.75 \$285,790.75 \$286					4,333	\$0.84	\$5,639.72											\$15,311.
39 Total Multi-Residential Service Consumption 84,121 \$58,851.54 \$127,427 \$99,812.95 181,548 \$133,674.59 \$156,131.28 \$176 40 Total Multi-Residential Service 910 64,121 \$82,283.74 2,320 117,427 \$147,609.36 2,230 181,548 \$229,893.10 \$283,790.75 \$285,790.75		68048			4,225	\$0.84	\$3,549.00	_									•	\$16,502
40 Total Multi-Residential Service 910 64,121 S82,283.74 2,320 117,427 \$147,699.36 2,230 181,548 \$229,893,10 \$283,790.75 \$263,790.75	39		Total Multi-Residential Service Consumption		64,121		\$53,861.64		117,427	<u> </u>	\$99,812.95	-						\$176,101
23 September 10, 10, 10, 10, 10, 10, 10, 10, 10, 10,	40							•	* * ***			•			,			72. 3744
A) Average Multi Desidential Canter DIV	41		Total Multi-Residential Service	910	64,121		\$82,283.74	2,320	117,427	7	\$147,609.86	2,230	181,548	\$229,893,10		\$253,790,75		\$262,579.
	42		Average Multi-Residential Service Bill			•	\$90.42				\$111.83			\$103.09		\$104.84	-	\$117.

Revenue Schedule at Tast Year Rates - Pypol of Revenue Company: Sentendo Utility Corp.

Docket No.: 090402-W5

Text Year Ended: December 31, 2008 Interire [] Final (x)

Water [x] Sewer []

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

Florida Public Service Comm Schudule E-2 Page 2 of 4 Proparer: Erin Povich

(1)	(2)	(3)	(4)	(S)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(10)
				Total Bilisble	Test Year			Total Billable	Test Year		,,	Total Billable	12-7	(13)	(10)	1177	(18)
			Ollis	Gallons (000's)	Rates Effective	Test Year Revenue	Total Bills	Gallons (000's)	Rates Effective	Test Year Revenue	Total Bills	Gallons (000's)	Test Year Revenue	Present Rates			
Line			Jan - May	Jan - May	Jan - May	Jan - May	Jun - Dec	Jun -Sept	Jun - Dec	Jun - Dec	Jan - Dec	fan - Dec	Jan - Dec	Effective	Annualized	Proposed	Revenue at Proposed
No.	Code	Class/Meter Size	2008	2008	2008	2008	2008	2008	2008	2008	2008	2006	2008	4.1.09	Revenues	Rates	Rates
1		General Service - Base Charge					-							4,1.05	reserves.	Raites	- Races
2		5/8" General Service	785		\$4.25	\$3,327.75	1,073		\$4.80	\$4,613.90	1,856		\$7,941.65	\$4.35	\$8,092,16	\$4.91	59,112.96
3	68007	1" General Service	1,132		\$10.63	\$12,033.16	1,614		\$10.74	\$17,334,36	2,746		\$29,367.52		\$29,931,40	\$12.28	\$33,720.88
4	68006	1.5" General Service	325		\$21.25	\$6,906.25	461		\$21.48	\$9,902.28	786		\$16,808.53		\$17,134.80	\$24.53	\$19,296.30
5	68009	2" General Service	302		\$34.00	\$20,268.00	449		\$34.36	\$15,427.64	751		\$25,695,64	\$54.87	\$26,187.37	\$39.28	\$29,499.28
- 6	68005	9" General Service	27		\$68.00	\$1,835.00	56		\$68.73	\$3,848.88	83		\$5,684,88	\$69.75	\$5,789.25	\$78.65	\$6,112.95
7	68016	4" General Service	15		\$106.25	\$1,593.75	49		\$107.39	\$5,262.11	64		\$6,855.86	\$108,99	\$6,975.36	\$122.75	\$7,856.00
	68017	6" General Service	10		\$212.50	\$2,125.00	15		\$214,77	\$3,436.32	26		\$5,561.32	\$217.97	\$5,567.22	\$245.50	\$6,383.00
9		Total General Service Base Facility Charges	2,594			\$38,089.91	3,718			\$59,825,49	6,312		\$97,915.40	-	\$99,777.56	-	\$111,981.37
10														•	-	-	VIII,501(5)
11		Consumption Charge (per 1,000 Gallens)															
12	68006	5/8" General Service		8,717		\$7,322.28		13,499	\$0.85	\$11,474.15		22,216	\$18,796,43	\$0.86	\$19,105,76	\$0.97	\$21,549,52
13	68007	1" General Service		24,401		\$20,496,84		37,475	\$0.85	\$31,857.15		61,680	\$52,353.99	\$0.86	\$53,216.80	\$0.97	\$60,023,60
14	68008	1.5" General Service		17,561		\$14,751.24		33,256	\$0.85	528,267.60		50,817	\$43,018.84	\$0.86	\$43,702.62	\$0.97	\$49,292.49
15	68009	2" General Service		29,858		\$25,080.72		53,296	\$0.85	\$45,301.60		83,154	\$70,582.32	\$0.86	\$71,512,44	\$0.97	\$80,659.38
16	68005	5" General Service		4,426		\$3,717.84		8,153	\$0.85	\$6,930.05		12,579	\$10,647.89	\$0.86	\$10,817.94	\$0.97	\$12,201.69
17	68016 68017	4" General Service		1,587		\$1,933.08		2,904		\$2,468.40		4,491	\$3,801.48	\$0.86	53,862.26	\$0.97	\$4,356.27
19	68017	6" General Service		12,901		\$10,836.84		21,439		\$18,218,05		34,334	\$29,054.89	\$0.86	\$29,527,24	\$0.97	\$33,303.98
		Total General Service Consumption		99,451		\$83,538.84		170,020	<u>.</u>	\$144,517.00		269,471	\$228,055,84	-	\$231,745.06	-	\$261,386.87
20														-		_	
21		Total General Service	2,594	99,451		\$121,628.75	3,718	170,020		\$204,342.49	6,312	269,471	\$325,971,24	•	\$331,522.62	\$437,488,43	\$373,368,24
22									•					-			3313,300.24
23		Average General Service Bill				\$45.89				\$54.96			\$51.64		\$52.52		\$59,15
24					-										700.00	-	133,13
25		Private Fire Protection		Bill Factor*				Bill Factor*				Bill Factor*					
26		1-1/2" Private Fire Line	0	12	\$1.77	\$0.00	0	12	\$1.79	\$0.00	0	12	\$0.00	\$1.82	\$0.00	\$2.05	\$0.00
27		2" Private Fire Line	0	12	\$2.83	\$0.00	13	12	\$2.86	\$446,16	13	12	\$446.16	\$2.90	\$452.40	\$3.26	\$508.56
28		4" Private Fire Line	0	12	\$6.85	\$0.00	23	12	\$8.95	\$2,470.20	23	12	\$2,470.20	\$9.08	\$2,506.08	\$10.22	\$2,820.72
29		6" Private Fire Line	0	12	\$17.71	\$0.00	29	12	\$17.90	\$6,229.20	29	12	\$6,229.20	\$18,17	\$6,323.16	\$20.46	\$7,120.08
30	68088	B" Private Fire Line	0	12	\$28.83	\$0.00	5	12	\$28.63	\$1,717.80	5	12	\$1,717.80	\$29.06	\$1,743.60	\$32.73	\$1,963.80
31		Total Private Fire Protection	·n 0			\$0.00	70			\$10,863.36	70		\$10,863.36		\$11.025.24	#04.75_	\$1,963.80
32															712,000.21	244	512,413.16
33															\$0.00		
	Miscella	neous Revenues				\$11,456.44				\$12,444,83			\$24,224.77		\$24,224.77		\$0.00
35		Total Other Revenue	es			\$11,456.44				\$12,444.83			\$24,224.77	· -	\$24,224.77	-	\$24,224.77
36	Tast Yes	Accruels			•	\$31,151,00				[\$83,755.00]			[\$52,604.00]	-		-	\$24,224.77
37						,				(400,123,00)			(552,804.00)		\$ (52,604.00)		
35	Adjusted	Test Year/ Annualized / Proposed Revenues			-	\$1,268,015.05				\$1,839,323.27			\$9,107,661.82		42 422 722 44		
39	Total Per	Books			-	\$1,266,859.00				\$1,794,651.00				-	\$3,173,723.44	-	\$3,630,793,52
	Different					-\$1,156.05				\$1,799,651.00			\$3,061,746.00		\$3,061,746.00		\$3,534,507.21
41	Percenta					-0.09%							\$ (45,915.82)		\$ (111,977.44)		
42		-				-0.00 A				-2.49%			-1.50%		-3,66%		

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

Revenue Schedule at Test Year Rates - Proof of Revenue Company: Sanlando Utility Corp. Docket No.: 090407-WS Test Year Ended: December 31, 2008 Interim [| Final |x|

68057

37

39

5" Multi Residential

Total Multi-Residential Service Cons

Total Multi-Residential Service

Average Multi-Residential Service Bill

Florida Public Service Commi Schedule F-7 Page 3 of 4 Prepares: Erin Povici

\$30,780.75

\$33,175.35

\$353,858.70

\$709,565.63

\$318.33

[17]

(18)

\$35,358.40

\$88,109,12

5406,483,84

\$813,950.02

\$365.17

1

Total Billable Test Year Gallona (000's) Effective Test Year Reve Total Bills Gallons (000's) Gallons (000's) Test Year Revenue Present Rates Jan - May Jan - May Jan - May Jan - May Jun - Dec iun -Sent Jun - Dec Jun - Dec Jan - Dec Jan - Dec Proposed Revenue at Class/Meter Size 2008 2006 2008 2008 2008 2008 2008 2006 2008 4.1.09 Proposed Rates fal - Rosa Charro 68021 5/8" Residentia 28,686 \$11.91 \$341,650,26 40.245 \$12.10 \$486,964,50 68,931 \$828,614.76 \$12.18 \$839,579.58 \$14.04 5967,791.24 68023 1" Residential 10,522 \$11.91 \$125,317.02 14,941 512.10 \$180,786.10 25.463 \$306 103 12 \$12.18 \$910,139,34 \$14.04 \$357,500.52 68077 Residential Wholevala - Flat Mater Incremb (828 units) \$104,256,37 \$25.59 \$148,276.63 12 (828 units) \$252,533.02 \$75.76 \$255,877.17 \$29.70 \$295,013.66 Total Residential Service Buse Facility Charges 39,213 \$571,223.65 55,193 \$816,027.25 \$1,387,250.90 94,406 \$1,405,596.09 \$1,620,305.42 nption Charge (per 1,000 Gullons) 5/8" Residential (Max 10k gallons 211.616 \$1.58 \$334,353.28 279,468 \$1.60 \$447,148.80 491,084 \$781,502.08 \$1.61 \$790,645.24 51.85 5908 505 40 68021 5/8" Residential gallons consumer 419,444 592.020 1.011.464 68028 1" Residential (Max 10k gallons) 87,101 \$137,619.58 120,307 \$1.60 \$192,491,20 207.408 \$330,110.78 \$1.61 \$333,926.88 \$1.85 \$383,704.80 68/723 1" Residential salions consumer 221,685 322,213 543,896 11 Total Residential Service Billable Consumption \$471,972.86 298,717 \$639,640.00 \$1,111,612.86 51,124,572.12 \$1,292,210.20 698,492 12 Total Residential Service 39,213 298,717 \$1,043,196.51 399,775 35,193 \$1,453,667.23 94,406 \$2,498,863.76 \$2,530,168.21 \$2,912,515.62 Average Residential Bill \$26.60 \$26.37 \$26.47 \$30.85 \$26.80 15 iontial - Base Charge 17 EROSO 5/8" Multi Residentia 95 \$11.91 \$1,131.45 136 512.10 \$1.645.60 231 \$1 777 DK \$12.18 \$2,813.58 \$3,248.24 18 68052 1" Multi Residential 45 \$29.76 \$1,339.20 \$30.23 \$1,692.88 101 \$3,032,08 \$30.49 \$3,073,43 \$95.10 53 545 10 19 1.5" Multi Residential 58053 340 \$59.51 \$20,233,40 474 \$60.45 528,659,30 814 \$48,886.70 \$60.84 \$49,529,76 \$70.20 \$57,142.80 2" Multi Residential 335 595.21 \$91 895 45 457 596.71 \$44,196,47 \$76,091.82 \$97.34 \$77,093.28 \$112,32 \$88,957.44 21 68055 3" Muki Residentia \$190.40 \$14,280.00 127 \$193.41 \$74 S63 D7 702 \$38,843,07 \$194.67 \$39,323.34 \$210.60 \$42,541.20 22 68056 4" Multi Residential \$297.51 52,975.10 \$302.21 \$8,461.88 \$11.486 QB \$304.17 \$11 SSR 46 5351.00 \$13,338.00 23 68057 6" Multi Residential 5595 DS 52,975,25 \$604.45 \$4,835.60 \$7,810.85 \$608,38 57,908,94 \$702.00 \$9,126,00 68058 8" Muki Residential \$952.06 \$4,750.30 71 \$967.10 \$20,509.10 \$23,069.40 \$25,808.14 \$1,123.20 \$29,203.20 Multi Residential Wholesale - Flat Meter (per unit) 25 68078 (450 units) \$25.19 \$56,677,50 (450 units) 525 59 \$80,608.50 (450 units) \$137,286.00 \$25.76 \$139,104.00 \$160,380.00 Total Multi-Residential Service Base Facility Charges 25 \$136,267.55 \$214,966,40 2,229 \$951,233.95 \$855,706.93 \$407,476.98 27 tion Charge (per 1,000 Gallens) 28 68050 5/8" Multi Residentia 643 \$1.91 \$1,228.13 \$1.94 \$1,744.06 1.542 \$2,972,19 \$1.95 \$3,006.90 \$2.24 \$3.454.08 1" Muiti Residential 29 68052 331 51.91 \$692.21 407 \$789.58 738 \$1,421.79 \$1.95 \$1,439.10 \$2,24 \$1,653.22 68053 1.5" Multi Residential 9.349 \$1.91 \$17,885,13 14,708 \$1.94 \$28,535.52 24,051 \$46,378.65 \$46,899.45 \$53,874,24 \$2.24 65054 2" Multi Residential 20,510 \$1.91 \$39,174,10 31.132 51 94 \$60 396 ns 51,642 \$99,570 18 \$1.95 \$100,701.90 \$115,678.08 32 68055 3" Molti Residential 12,082 \$1.91 \$29,076.62 17,357 \$1.94 \$33,672.58 29,439 \$56,749,20 \$1.95 \$57,406.05 \$2.24 \$65,943,36 33 68056 4" Multi Residential 12.654 \$1.91 524,169.14 28,602 \$55,487.88 41,256 \$79,657.02 \$1.95 \$80,449.20 \$2.24 592,413,44

Total Billable

/10ì

Test Year

[11]

(12)

Total Billable

1

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

4.933 \$1.91

4.225 51.91

64,121

64,121

\$8 276 01

\$8,069.75

5122,471,11

\$258,738.66

\$282.77

1

Ì

1

[14]

\$30,492.91

\$32,878.47

\$350,120.41

5701,354.36

\$314.65

\$1.95

17,013

181,466

2.229 181,466

1

11.452

12,788

117,345

117,345

1,314

\$1.94

\$22,216.88

\$24,808.72

\$227,649.30

\$442,615.70

\$336.85

Revenue Schedule at Test Year Rates - Proof of Revenue Revisus Schedule at Test Year Nates - Proof of Revenue
Company: Sandard Utility Corp.
Decker No.: 090407_WS
Test Test Ended: December St, 2008
Interins († Insel [s]
Water (| Sewer |s)
Englandors: Provide a calculation of revenues at present and proposed rates using the billing pasysts. Explain any differences between these revenues and booked ne

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

(1)	(5)	vide a calculation of revenues at present and proposed rates usi (5)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	[14]	(15)	(16)	{17}	(18)
				Total Billable	Test Year			Total Billebie	Test Year			Total Billable	` '		1		1
					Rates												
			Bills	Gallons (000's)	Effective	Test Year Revenue	Total Bills	Gallons (000's)	Rates Effective		Total Bills	Gallons (000's)	Test Year Revenue	Present Rates			
ine:	BÜ!		Jan - May	Jan - May	Jan - May	Jan - May	Jun - Dec	Jun -Sept	Jun - Dec	Jun - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Effective	Annualized	Proposed	Revenue at
ø,	Code	Class/Meter Size	2008	2006	2008	2008	2008	2008	2008	2008	2008	2008	2008	4.1.09	Revenues	Rates	Proposed Rates
		General Service - Base Charge															
2	68026	5/8" General Service	963		\$11.92	\$4,323,33	541		\$12.10	\$6,546.10	904		\$10,869,43	\$12.19	\$11,010,72	****	\$12,692.1
5	68028	1" General Service	281		\$29.76	\$8,362,56	389		\$30.23	\$11,759.47	670		\$20,122.03	\$30,43	\$20,388.10	\$14.04 \$35.10	\$12,692.1
4	68029	1.5" General Service	128		\$59.51	\$7,319.73	181		\$60.45	\$10,941.45	304		\$18,261.18	\$60.48	\$20,385.10 \$15,385.92	\$35.10 \$70.20	\$23,517.0 \$21,340.8
5	68030	2" General Service	140		\$95,21	\$13,329.40	227		\$96.71	\$21,953.17	367		\$35,282,57	\$97.34	\$35,723.78	\$112.92	\$41,221.4
6	68031	5" General Service	20		5190.40	\$3,808.00	42		\$193.41	\$8,123.22	62		\$11,931.22	\$194.67	\$12,069.54	\$210.60	\$13,057,2
7	68032	4" General Service	20		\$297.51	\$5,950.20	54		\$302,21	\$16,319.34	74		\$22,269,54	\$304.17	\$22,508.58	\$351.00	\$25,974.0
8	68033	6" General Service	5		\$595.05	\$2,975.25	8		\$604,45	\$4,835.60	13		\$7,810.85	\$608.38	\$7,908.94	\$702.00	59.126.0
9	68079	General Service Wholesele - Flat Meter (per unit)	5_	(101 units)	\$25.19	\$12,751.18	7	101 units)	\$25,59	\$18,135.12	12	(101 units)	\$30,886.30	\$25.76	\$31,295.31	\$29.70	\$35,996,4
0		Total General Service Base Facility Charges	957			\$58,819.65	1,449			\$98,613.47	2,406	,,	\$157,433.12		\$159,290.89	J	\$182,925.0
1		Consumption Charge (per 1,000 Gallons)														-	11001010
2	68026	5/B" General Service		5,760	\$1.91	\$7,181.60		5,376	\$1,94	\$10,429,44		9,136	\$17,611.04	\$1.95	\$17,815.20	\$2.24	\$20,464.6
l S	68026	1" General Service		3,567	\$1.91	\$6,812.97		5,982	\$1.94	\$11,508.08		9,499	\$18,321.05	\$1,95	518,523,05	\$2.24	\$21,277.7
4	68029	1.5" General Service		4,552	\$1.91	\$8,694.32		6,400	\$1.94	\$12,416.00		10,952	\$21,110.32	\$1.95	\$21,356.40	\$2.24	\$24,532,4
15	68030	2" General Service		6,500	\$1.91	\$12,415.00		10,504	\$1.94	\$20,377.76		17,004	\$52,792.76	\$1.95	\$33,157.80	52.24	\$38,088,9
6	68031	9" General Service		4,176	\$1.91	\$7,976.15		7,837	\$1,94	\$15,203.78		12,013	\$23,179.94	\$1.95	\$23,425,35	\$2.24	\$26,909.1
7	68032	4" General Service		1,858	\$1.91	\$3,548.78		3,310	\$1.94	\$6,421.40		5,168	\$9,970,18	\$1.95	\$10,077,60	\$2.24	\$11,576,3
18	68035	6" General Service	_	12,611	\$1.91	524,087.01		20,629	\$1.94	\$40,396.62		33,434	\$64,483.63	\$1.95	\$65,196,30	\$2.24	574,892.1
9		Total General Service Consumption		37,024		\$70,715.84		60,182	_	\$116,753.08		97,206	5187,468.92		\$189,551.70	_	\$217,741.4
10														•		-	
21		Total General Service	957	37,024		\$129,535,49	1,449	60,182	_	\$215,366.55	2,406	97,206	\$344,902.04		\$348,842.59	-	\$400,666.4
2		Average General Service Bill				\$195.36			_	\$148.63			\$143.95	•	\$144,99	-	\$166,5
!9														•		-	
24		Residential Reuse - Base Charge															
25	68076	All Meters	81		\$9.65	\$113.15	114_		\$9,69	\$420.66	145		\$533.61	\$3.74	\$542.30	\$4,31	\$624.95
25		Total Residential Reuse Service Base Facility Charges	31			\$113.15	114			\$420.66	145		\$533.81		\$542.30	-	\$624.9
27		Consumption Charge (per 1,000 Galions)												•		-	
28	68076	Consumption for all meter sizes		1,276	\$0.39	\$497.64		4,251	\$0.39	\$1,657.89		5,527	\$2,155.59	\$0.40	\$2,210.80	\$0.46	\$2,542.4
9		Total Residential Reuse Service Consumption		1,276		\$497.64		4,251	-	\$1,657.89		5,527	\$2,155.53		\$2,210.80		\$3,167.3
ю									=					-			
3		Total Residential Reuse Service	31	1,276		\$610.79	114	4,251	_	\$2,078.55	145	5,527	\$2,689.34	-	\$2,753.10	-	\$3,792.3
32		Average Residential Reuse Service Bill				\$19.70			-	\$18.23			\$18.55	•	\$18.99	-	\$26.1
3													***************************************		720	-	320.1
4	Miscellane	ious Revenues				\$0.00				\$0.00			\$0.00		\$0.00		***
5	Sewer Pub	Hic Auth				\$0.00				\$538.00			\$538.00		\$358.00		\$0.0 \$338.0
16	Other Miss	cellaneous Revenues				\$0.00				\$5,082.50			\$5,032,50		\$5,032.50		\$5,032.5
7		Total Other Revenues	1		,	50.00				\$5,570.50		•	\$5,570,50	-	\$5,570.50	-	\$5,570.5
18	Test Your					\$5,915.00				(\$39,930.00)			(\$34,015.00)		(\$34,015.00)		\$5,570.5
9						V-,				1,550,550.00)			(334,013.00)		(334,015,00)		
0	Adjusted T	Test Year/ Annualized / Proposed Revenues				\$1,437,996.45				\$2,081,368.55			\$3,519,365.00		\$3,562,885,03	-	\$4,136,505.
1	Total Per I	Fooks .				\$1,435,790.00				52,003,469,56			\$3,439,259.56		\$3,439,259.56		
12	Difference					-\$2,206.45				(\$77,898.99)			\$5,459,259.56 {\$80,105.44}		(\$123,625.47)		\$4,145,691.5
15	Percentag	•				-0.15%				-3.89%			-2,33%		-3.59%		
	-					4.576				J.03 M			-2.3376		-3.59%		

Customer Monthly Billing Schedule

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Water [x] or Sewer [x]

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

WATER

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

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

Line	Month/	Residential	Multi-Residential	General Service	Private Fire		
No.	Year	(including wholesale)	(including wholesale)	(including wholesale)	Protection	Other	Total
15	January, 2008	7,841	183	191			8,215
16	February, 2008	7,843	183	191			8,217
17	March, 2008	7,852	183	192		7	8,234
18	April, 2008	7,822	183	192		12	8,209
19	May, 2008	7,855	183	191		12	8,241
20	June, 2008	7,842	189	214		12	8,257
21	July, 2008	8,233	178	196		23	8,630
22	August, 2008	7,787	79	186		12	8,054
23	September, 2008	7,870	192	221		14	8,297
24	October, 2008	7,839	297	221		19	8,376
25	November, 2008	7,797	188	204		15	8,204
26	December, 2008	7,825	191	207		19	8,242
27							
28	Total	94,406	2,229	2,406		145	99,186

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

Miscellaneous Service Charges

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

interim [] Final [x]

Historical [x] Projected []

Water [x] Sewer []

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase

is proposed (or new charges), provide a schedule of derivation of charges.

Schedule E-4 Page 1 of 2

Preparer: Erin Povich

-	(1)			(2)		(3	3)
Line			Pre	esent		Prop	osed
No.	Type Charge	Ві	ıs. Hrs.	Af	ter Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection Fee	\$	21.00	\$	42.00	The Utility does not	• •
2	Normal Reconnection Fee	\$	21.00	\$	42.00	this time.	
3	Violation Reconnection Fee	Actı	al Cost*	Acti	ual Cost*		
4	Premises Visit Fee (in lieu of disconnection)	\$	-	\$	-		
5	Premises Visit Fee	\$	21.00	\$	42.00		

^{*} Actual cost equals the total cost incurred for services.

Miscellaneous Service Charges

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Interim [] Final [x]

Historical [x] Projected []

Water [] Sewer [x]

Florida Public Service Commission

Schedule E-4 Page 2 of 2

Preparer: Erin Povich

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

	(1)		(2)			3)	
Line			Pre	sent		Proposed		
No.	Type Charge	Bus. Hrs. After Hrs.		Bus. Hrs.	After Hrs.			
1	Initial Connection Fee	\$	21.00	\$	42.00	The Utility does not	•	
2	Normal Reconnection Fee	\$	21.00	\$	42.00	this time.		
3	Violation Reconnection Fee	A	ctual Cost*	Α	ctual Cost*			
4	Premises Visit Fee (in lieu of disconnection)	\$	- .	\$	-			
5	Premises Visit Fee	\$	21.00	\$	42.00			

^{*} Actual cost equals the total cost incurred for services.

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule E-5

Docket No.: 090402-WS

Page 1 of 2

Test Year Ended: December 31, 2008

Interim [] Final [x]

Preparer: Erin Povich

Historical [x] Projected []

Water [X] Sewer []

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

		(1)		(2)		(3)		(4)		(5)	(6)
Line	Initial			Normal	V	iolation	Pr	emises		Other	
Number	Connection		Connect		Reconnect			Visit	Charges		Total
1	\$ 7,5	64.00	\$	10,114.50	\$	114.00	\$	30.00	\$	6,402.27	\$ 24,224.77
2											
3	Other Charges	as follows	5:								
4	Billing Error									4,373.32	
5	NSF Check Ch	narge								2,028.95	
6	Cut-Off Charg	ge									
7											
8	Total Other C	harges							\$	6,402.27	
9											
10	(a) Actual Co	st is equa	al to th	e total cost inc	urred for	services.					

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS
Interim [] Final [x]
Historical [x] Projected []
Water [] Sewer [X]

Schedule E-5 Page 2 of 2

Preparer: Erin Povich

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

		(1)		(2)		(3)	(4)		(5)		(6)
Line		Initial	1	lormal	Vi	olation	Premises	!	Other		
Number	Connection		С	Connect		connect	Visit	Charges		Total	
1	\$	4,998.00	\$	-	\$	-		\$	34.50	\$	5,032.50
2	·							•			
3	Other Cl	harges as follow	/s:								
4	Billing	Error							34.50		
5	NSF C	heck Charge									
6	Cut-O	ff Charge									
7								-			
8	Total	Other Charges						\$	34.50		
9											
10	(a) Ac	tual Cost is equ	ial to the	total cost in	curred for	services.					

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Schedule E-6 Page 1 of 1

Preparer: Erin Povich

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

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

Private Fire Protection Service

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 E-7 Page 1 of 1

Preparer: Erin Povich

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

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

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule E-8

Docket No.: 090402-WS

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Erin Povich

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

(1)	(2)	(3)
Line No.	Туре	Description

Sanlando Utilities Corp. does not have any outstanding contracts or agreements having rates or conditions different from those on the approved tariffs.

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Schedule: E-9 Page 1 of 1

Preparer: Erin Povich

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

contract, tax).

	(1)	(2)	(3)	(4)	(5)
Line	Type Tax	To Whom	• •	How Collected	Туре
					.,,,,
No.	or Fee	Paid	Amount	From Customers	Agreement

¹ Sanlando Utilities, Corp. does not have any state, municipal, cty or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.

Service Availability Charges Schedule Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Interim [] Final [x]

Historical [x] Projected []

Schedule E-10 Page 1 of 1

Preparer: Erin Povich

Florida Public Service Commission

Water [X] Sewer [X] Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)

If no change is proposed, then this schedule is not required.

	(1)	(2)	(3)	(4)	(5)
			Water	Şe	ewer
Line		Present	Proposed	Present	Proposed
No. Type (narge	Charges	Charges	Charges	Charges

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

Guaranteed Revenues Received

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule: E-11

Docket No.: 090402-WS

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Erin Povich

Water [X] or Sewer [X] Historic [X] or Projected []

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

	(1)	(2)	(3)	(4)	(5)
Line	For the	. ,	General		(-)
No.	Year Ended	Residential	Service	Other	Total

¹ Sanlando Utilities Corp. does not have any guaranteed revenue contracts; therefore this schedule is not applicable.

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Water [X] or Sewer [X]

Schedule: E-12 Page 1 of 1

Preparer: Erin Povich

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

Line No

Sanlando Utilities Corp. does not have any industrial customers whose utilization exceeds an average of 350,000 GPD; therefore this schedule is not applicable Projected Test Year Revenue Calculation

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Water [X] or Sewer [X]

Florida Public Service Commission

Schedule: E-13 Page 1 of 1

Preparer: Erin Povich

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

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

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

Billing Analysis Schedules

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Water [x] or Sewer [x]

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

Customer Class:

Meter Size: all

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Gallons			Consolidated	
Line	Consumption	Number	Cumulative	Consumed	Cumulative	Reversed	Factor	Percentage
No.	Level	of Bills	Bills	(1)x(2)	Gallons	Bills	[(1)x(6)]+(5)	of Total

The billing analysis is contained in Volume II

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

Florida Public Service Commission

Schedule F-1 Page 1 of 1

Preparer: Seidman, F.

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

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

	(1)	(2)	(3)	(4)	(5) Unaccounted	(6) %
Month/	Total Gallons	Gallons	Gallons	Other	For Water	Unaccounted
Year	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
 Jan-08	204.247	-	197.278	0.380	6.589	3.2%
Feb-08	196.153	-	185.930	0.530	9.693	4.9%
Mar-08	228.943	0.100	174.720	0.331	53.992	23.6%
Apr-08	280.931	-	195.496	0.425	85.011	30.3%
May-08	345.545	-	255.650	•	89.895	26.0%
Jun-08	287.078	-	248.905	0.520	37.653	13.1%
Jul-08	237.859	-	286.679	-	(48.820)	-20.5%
Aug-08	218.667	-	210.442	•	8.225	3.8%
Sep-08	210.414	-	192.150	0.403	17.861	8.5%
Oct-08	229.761	•	203.166	0.280	26.315	11.5%
Nov-08	241.517	-	196.568	0.230	44.719	18.5%
Dec-08	226.068	-	213.967	0.241	11.860	5.2%
			2.550.054	2.240	242.003	11 00
Total	2,907.183	0.1	2,560.951	3.340	342.992	11.8%
					=======================================	=======================================

(Above data in millions of gallons)

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

Gallons of Wastewater Treated In Thousands of Gallons Florida Public Service Commission

Schedule F-2 Page 1 of 1

Preparer: Seidman, F.

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

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

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

Plants are not interconnected.

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

Water Treatment Plant Data

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Schedule F-3 Page 1 of 1

Preparer: Seidman, F.

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

		Date	GPD
1 Plant Capacity			
Design Capacity per Sanitary Survey Repo	rts		17,925,000
The hydraulic rated capacity. If different	from that shown		
on the DEP operating or construction per	mit, provide an explanation.		
2 Maximum Day			
The single day with the highest pumpage	rate for the test year.	6/8/2008	14,605,100
Explain, on a separate sheet of paper if fir	e flow, line breaks,		
or other unusual occurrences affected the	e flow this day.		
** All water is purchased from Orland Ut	ilities Commission (OUC). Utility		
does submit an MOR, but readings are	not daily. This is 1/5 of a		
5 day reading.			
3 Five Day Max. Year			
The five days with the highest pumpage ra	ate from any one month	(1) 5/18/2008	12,730,000
in the test year. Provide an explanation if		(2) 5/15/2008	12,765,000
breaks or other unusual occurrences affect	ted the flows on	(3) 5/11/2008	12,897,000
these days.		(4) 5/4/2008	13,198,000
		(5) 5/17/2008	13,583,000
		AVERAGE	13,034,600
		Max Month	11,146,610

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

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

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Schedule F-4 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained

from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

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

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.

Used and Useful Calculations Water Treatment Plant

Florida Public Service Commission

Company: Sanlando Utilities Corp. Docket No.: 090402-WS Test Year Ended: December 31, 2008 Schedule F-5 Page 1 of 1

Preparer: Seidman, F.

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm		16,279	gpm
Firm Reliable well pumping capacit	12,779		
Ground storage capacity, gal.		3,475,000	-
Usable ground storage (90%), gal.		3,127,500	gallons
Elevated Storage		0	gallons
Usable ground storage (100%), gal.		0	galions
Hydropneumatic storage capacity, (gal.	10,000	galions
Usable hydropneumatic storage cap	pacity (0.00%), gal.	D	gallons
Total usable storage, gal.		3,127,500	gations
High service pumping capacity		20,200	gpm
Maximum day demand,		14,605,100	gpd
Peak hour demand = 2x max day/14	140	20,285	gpm
Fire flow requirement	1250 gpm for 2 hours	150,000	gpd
Unaccounted for water	11.80% of water pumped	937,137	gpd, avg
Acceptable unaccounted for	10.00%	794,312	gpd, avg
Excess unaccounted for		142,825	gpd, avg
Used & Useful Analysis, in accordan	ce with Rule 25-30.4325:		

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

Water Treatment Plant, no usable storage

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

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

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

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

100.00%

100.00%

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

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

Used and Useful Calculations Wastewater Treatment Plant Florida Public Service Commission

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

Docket No.: 090402-WS

Schedule F-6 Page 1 of 1

Preparer: Seidman, F.

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

Line	
MI.	

Wekiva Plant

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

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

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

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

Woodlands/Des Pinar Plant

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

^{*} There is no indication that t/i is excessive. Treated wasteflows average 239 gpd/ERC vs. treated water flows of 705 gpd/ERC.

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

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

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

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Schedule F-7 Page 1 of 1

Preparer: Seidman, F.

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

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

Distribution & Collection Systems

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

Margin Reserve Calculations

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Schedule F-8 Page 1 of 1

Preparer: Seidman, F.

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

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

Water Treatment & Related Facilities

PN = EG x PT x U

where:

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

Wastewater Treatment & Related Facilities (Wekiva)

PN = EG x PT x U

where:

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

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

Distribution & Collection Systems

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

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

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Sanlando Utilities Corp. Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Schedule F-9 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers,

the largest customer class should be used as a substitute.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			SFR Customers	•	SFR	Gallons/	Total	Total	Annual
ine					(000)Gallons	SFR	Gallons	ERCs	% Incr.
lo.	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	in ERCs
1	2004	8,856	8,870	8,863	2,225,114	251,057	2,647,270	10,545	•
2	2005	8,870	8,879	8,874	2,195,131	247,360	2,622,434	10,602	0.54%
3	2006	8,879	8,910	8,894	2,521,690	283,519	2,991,428	10,551	-0.48%
4	2007	8,910	8,942	8,926	2,298,302	257,484	2,727,223	10,592	0.39%
5	2008	8,942	9,351	9,147	2,077,805	227,169	2,560,951	11,273	6.43%
					Average Grows	th Through 5-Yea	r Period (Col. 8)		1.72%

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

			Ţ
Constant:	10278.17331	1	10,545
X Coefficient:	144.7697344	2	10,602
R^2:	0.529747691	3	10,551
		4	10,592
		5	11,273
		10	11.726

Five year growth 453 Ercs 0.80% Annual average growth 90.51 Ercs

Annual growth @ 1.72%

194.043934 Ercs

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

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Saniando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Schedule F-10 Page 1 of 1

Preparer: Seidman, F.

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

Gallons/ Total Total SFR Gallons ERCs (5)/(4) Sold (000) (7)/(6) 219,365 1,954,083 8,908	Annual % Incr. in ERCs
(5)/(4) Sold (000) (7)/(6)	
219,365 1,954,083 8,908	
218,219 1,960,319 8,983	0.85%
236,423 2,112,496 8,935	-0.53%
215,069 1,953,778 9,084	1.67%
198,257 1,834,086 9,251 th Through 5-Year Period (Col. 8)	1.83% 0.95%

		<u>X</u>	<u>Y</u>
Constant:	8796.125584	1	8,908
x Coefficient:	78.75175335	2	8,983
R^2:	0.796324808	3	8,935
		4	9,084
		5	9,251
		10	0594

Five year growth 333 Ercs
Annual average growth 0.72% 66.51 Ercs

Annual growth @ 0.95%

88.2448798 £rcs

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

Schedule of Water Rate Base

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Schedule Year Ended: December 31, 2008

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

Schedule: A-1 (Interim)

Page 1 of 1

Preparer: Kirsten Weeks

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

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

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Schedule Year Ended: December 31, 2008

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

Schedule: A-2 (Interim)

Page 1 of 1

Preparer: Kirsten Weeks

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

Line	(1)	 (2) Average Amount		(3) A-3 Utility	•		(4) Adjusted Utility	(5) Supporting
No.	Description	Books		Adjustments			Balance	Schedule(s)
		 	_				<u> </u>	<u> </u>
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							(40 457 400)	. 10
9	Less: Accumulated Depreciation	(11,968,283)		(469,177)	(C)		(12,437,460)	A-10
10					(-)		(40 507 555)	A 42
11	Less: CIAC	(13,236,312)		698,756	(D)		(12,537,556)	A-12
12		2 252 732		40.205	(=)		0.272.024	A-14
13	Accumulated Amortization of CIAC	9,263,728		10,206	(E)		9,273,934	A-14
14								
15	Acquisition Adjustments	-						-
16	A A a f A A diverter and a							_
17 18	Accum. Amort. of Acq. Adjustments	-						
19	Advances For Construction							A-16
20	Advances For Construction							,,
20	Working Capital Allowance	-		295,036	(F)		295,036	A-17
22	Working Capital Allowance	 		255,050	1.1	_	200,000	
23	Total Rate Base	\$ 9,257,020	\$	2,078,948		\$	11,335,969	

Schedule of Adjustments to Rate Base Company: Sanlando Utilities Corp. Docket No.: 090402-WS Schedule Year Ended: December 31, 2008 Interim [X] Final [] Florida Public Service Commission Schedule: A-3 (Interim) Page 1 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	(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)	
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	(4.000)	(5,880
27	390.7 Office Furniture & Equipment	(1,679)	(1,304
28	393.7 Tool, Shop & Miscellaneous Equipment	(689)	(53) (5,804
29	396.7 Communication Equipment	(7,473)	
30	Total Commission Ordered Adjustments	\$ (445,751)	\$ (285,375
31	(2) Reclassify Plant	562.560	
32	304.3 Structures & Improvements Water Treatment	562,569	
33	304.5 Structures & Improvements General	(562,569)	(203,378
34	353.2 Land & Land Rights		203,378
35	353.4 Land & Land Rights Treatment		4,665,245
36	354.4 Structures & Improvements Treatment & Disposal Plant		(4,665,245
37	354.7 Structures & Improvements General Pit	\$ -	\$
38	Total Adjustments Reclassifying Plant		
39	(3) Reverse Prior Period Allocated UPIS	(44,397)	
40	340.5 Office Furniture & Equipment	(308,465)	
41	348.5 Water Plant Allocated Total Reversal of Prior Period Allocations	\$ (352,862)	\$
42		3 (332,602)	<u> </u>
43	(4) Rate Base Allocations from Utilities Inc. 303.5 / 353.7 Land & Land Rights	3,663	2,845
44 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	19,08
50	Total Rate Base Allocations from Utilities Inc.		\$ 840,977
51	(5) Common Plant Allocations between Systems	<u> </u>	
52	303.5 Land and Land Rights	(3,831)	3,833
53	304.5 / 354.7 Structures & Improvements	(102,027)	102,027
54	340.5 / 390.7 Office Furniture & Equipment	(581,061)	581,06
55	341.5 / 341.7 Transportation Equipment	(179,088)	179,08
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)	
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
		\$ (962,380)	
	Total Common Plant Allocations between Systems		
62 63	Total Common Plant Allocations between Systems (6) 351 / 391 Adjust for Vehicle usage by Sanlando	\$ 75,245	

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

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

Line No.	Description	Water	Wastewater
1	(B) Construction Work in Progress		
2	To remove from rate base average construction work in progress	\$ (3,021,010) \$	(32,28
3	Total Construction Work in Progress	\$ (3,021,010) \$	(32,28
4	(C) Accumulated Depreciation		
5	(1) Restating Accum Depreciation Per Commission Ordered Adjustments:		
6	301.1 / 351.1 Organization		(85)
7	302.1 / 352.1 Franchises	13,554	20,10
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)	(
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	1,11
27	343.5 Tools, Shop & Garage Equipment	3,056	2,37
28	344.5 Laboratory Equipment	(2,784)	(2,16
29	345.5 Power Operated Equipment	(2)	
30	346.5 Communication Equipment	3,994	3,10
31	347.5 Miscellaneous Equipment - Water	(8,944)	
32	348.5 / 398.7 Other Plant	(3,147)	(2,44
33	354.3 Structures & Improvements - Pump Lift Station		(44,73
34	354.4 Structures & Improvements Wastewater Treatment		3,92
35	355.2 Power Generation Equipment Collection		
36	360.2 Force Mains		(15,79
37	361.2 Sewer Gravity Mains		(70,72
38	363.2 Services to Customers		18,3
39	364.2 Flow Measuring Devices		(2
40	366.6 Reuse Services		(2
41	367.6 Reuse Meters & Installations		
42	371.3 Pumping Equipment		(19
43	371.5 Pumping Equipment Reclaimed Water Treatment		(t
44	374.5 Reuse Distribution Reservoirs		(2
45	375.6 Reuse Transmission & Distribution		45,41
46	380.4 Treatment & Disposal Equip Wastewater Treatment		(35,64
47	382.4 Outfall Lines		· (2
48	389.2 Other Plant Collection		(2
49	389.3 Other Plant Pump		(2
50	389.4 Other Plant Wastewater Treatment		(37
51	389.5 Other Plant Reclaimed Water Treatment		(4
52	390.7 Office Furniture & Equipment	4,108	3,19
53	393.7 Tool, Shop & Miscellaneous Equipment	4,447	3,4!
54	396.7 Communication Equipment	11,985	9,30
55	397.7 Miscellaneous Equipment Wastewater		(1
56	Total Adjustment to Accum Depreciation per COA	\$ (82,535) \$	(63,07
57	(2) Rate Base Aflocations from Utilities, Inc.		
58	304.5 / 354.7 Structures & Improvements	(72,596)	(56,3
59	340.5 / 390.7 Office Furniture & Equipment	(54,451)	(42,2)
60	343.5 / 393.7 Tools, Shop & Garage Equipment	(22,774)	(17,68
61	344.5 / 394.7 Laboratory Equipment	(361)	(2)
62	346.5 / 396.7 Communication Equipment	(24,593)	(19,09
	· · · · · · · · · · · · · · · · · · ·		/rm 41
63	340.5 / 390.7 Office Furniture & Equipment - Computers	(73,602)	(57,15

Schedule of Adjustments to Rate Base Company: Sanlando Utilities Corp. Docket No.: 090402-WS Schedule Year Ended: December 31, 2008 Interim [X] Final [] Historic [X] Projected [] Florida Public Service Commission Schedule: A-3 (Interim) 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.

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)		
15	Total Common Plant Aliocations between Systems	\$	248,518	\$	(248,518
16	,				
17	(5) Reclassify Accumulated Depr related to Plant reclassification				
18	304,3 Structures & Improvements Water Treatment		(3,440)		
19	304.5 Structures & Improvements General		3,440		
20	354.4 Structures & Improvements Treatment & Disposal Plant				(3,353,048
21	354.7 Structures & Improvements General Plt				3,353,048
22	Total Accum Depr - Reclassified Plant	\$	•	\$	
23	(6) Adjust accumulated depreciations for Vehicle usage by Sanlando	\$	45,460	\$	35,304
24					
25	Total Adjustments to Accumulated Depreciation	\$	78,756	\$	(469,177
26					
27	(D) Contributions in Aid of Construction				
28	(1) Restating CIAC Per Commission Ordered Adjustments:				
	(1) Restating CIAC Per Commission Ordered Adjustments.				
29	Transmission & Distribution Mains		126,887		
	Transmission & Distribution Mains		126,887 20,271		
30	Transmission & Distribution Mains Service Lines				116,257
30 31	Transmission & Distribution Mains Service Lines Force Mains				
30 31 32	Transmission & Distribution Mains Service Lines Force Mains Gravity Mains / Manholes				112,723
30 31 32 33	Transmission & Distribution Mains Service Lines Force Mains Gravity Mains / Manholes Outfall Lines	<u>s</u>		s	112,723 10,617
30 31 32 33 34	Transmission & Distribution Mains Service Lines Force Mains Gravity Mains / Manholes Outfall Lines Adjustments CIAC - Lines	\$	20,271	\$	112,723 10,617
30 31 32 33 34 35	Transmission & Distribution Mains Service Lines Force Mains Gravity Mains / Manholes Outfall Lines Adjustments CIAC - Lines Meters	\$	20,271	\$	112,723 10,617
30 31 32 33 34 35 36	Transmission & Distribution Mains Service Lines Force Mains Gravity Mains / Manholes Outfall Lines Adjustments CIAC - Lines Meters Meter Installations	\$	20,271 147,158 19,834 703	\$	112,723 10,617
30 31 32 33 34 35 36 37	Transmission & Distribution Mains Service Lines Force Mains Gravity Mains / Manholes Outfall Lines Adjustments CIAC - Lines Meters Meter Installations Hydrants		20,271 147,158 19,834 703 11,978	•	112,723 10,617
30 31 32 33 34 35 36 37	Transmission & Distribution Mains Service Lines Force Mains Gravity Mains / Manholes Outfall Lines Adjustments CIAC - Lines Meters Meter Installations Hydrants Adjustments CIAC - Meters & Meter Installations	\$	20,271 147,158 19,834 703	•	112,723 10,617
30 31 32 33 34 35 36 37 38	Transmission & Distribution Mains Service Lines Force Mains Gravity Mains / Manholes Outfall Lines Adjustments CIAC - Lines Meters Meter Installations Hydrants Adjustments CIAC - Meters & Meter Installations Structures & Improvements Source of Supply		20,271 147,158 19,834 703 11,978 32,515 872	•	112,723 10,617
30 31 32 33 34 35 36 37 38 39	Transmission & Distribution Mains Service Lines Force Mains Gravity Mains / Manholes Outfall Lines Adjustments CIAC - Lines Meters Meter Installations Hydrants Adjustments CIAC - Meters & Meter Installations Structures & Improvements Source of Supply Structures & Improvements Water Treatment		20,271 147,158 19,834 703 11,978 32,515 872 4,534	•	112,723 10,617
30 31 32 33 34 35 36 37 38 39 40	Transmission & Distribution Mains Service Lines Force Mains Gravity Mains / Manholes Outfall Lines Adjustments CIAC - Lines Meters Meter Installations Hydrants Adjustments CIAC - Meters & Meter Installations Structures & improvements Source of Supply Structures & improvements Water Treatment Wells & Springs		20,271 147,158 19,834 703 11,978 32,515 872 4,534 11,833	•	112,723 10,61
30 31 32 33 34 35 36 37 38 39 40 41	Transmission & Distribution Mains Service Lines Force Mains Gravity Mains / Manholes Outfall Lines Adjustments CIAC - Lines Meters Meter Installations Hydrants Adjustments CIAC - Meters & Meter Installations Structures & Improvements Source of Supply Structures & Improvements Water Treatment Wells & Springs Electric Pump Equipment Water Treatment		20,271 147,158 19,834 703 11,978 32,515 872 4,534 11,833 21,386	•	112,723 10,61
30 31 32 33 34 35 36 37 38 39 40 41 42	Transmission & Distribution Mains Service Lines Force Mains Gravity Mains / Manholes Outfall Lines Adjustments CIAC - Lines Meters Meter Installations Hydrants Adjustments CIAC - Meters & Meter Installations Structures & Improvements Source of Supply Structures & Improvements Water Treatment Wells & Springs Electric Pump Equipment Water Treatment Water Treatment Equipment		20,271 147,158 19,834 703 11,978 32,515 872 4,534 11,833 21,386 5,698	•	112,723 10,61
30 31 32 33 34 35 36 37 38 39 40 41 42 43	Transmission & Distribution Mains Service Lines Force Mains Gravity Mains / Manholes Outfall Lines Adjustments CIAC - Lines Meters Meter Installations Hydrants Adjustments CIAC - Meters & Meter Installations Structures & Improvements Source of Supply Structures & Improvements Water Treatment Wells & Springs Electric Pump Equipment Water Treatment Water Treatment Equipment Distribution Reservoirs & Standpipes		20,271 147,158 19,834 703 11,978 32,515 872 4,534 11,833 21,386	•	112,72: 10,61: 239,59:
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Transmission & Distribution Mains Service Lines Force Mains Gravity Mains / Manholes Outfall Lines Adjustments CIAC - Lines Meters Meter Installations Hydrants Adjustments CIAC - Meters & Meter Installations Structures & Improvements Source of Supply Structures & Improvements Water Treatment Wells & Springs Electric Pump Equipment Water Treatment Water Treatment Equipment Distribution Reservoirs & Standpipes Structures & Improvements Pump Lift Station		20,271 147,158 19,834 703 11,978 32,515 872 4,534 11,833 21,386 5,698	•	112,725 10,617 239,597 27,600
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 44 45	Transmission & Distribution Mains Service Lines Force Mains Gravity Mains / Manholes Outfall Lines Adjustments CIAC - Lines Meters Meter Installations Hydrants Adjustments CIAC - Meters & Meter Installations Structures & Improvements Source of Supply Structures & Improvements Water Treatment Wells & Springs Electric Pump Equipment Water Treatment Water Treatment Equipment Distribution Reservoirs & Standpipes Structures & Improvements Pump Lift Station Structures & Improvements Wastewater Treatment		20,271 147,158 19,834 703 11,978 32,515 872 4,534 11,833 21,386 5,698	•	27,603
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Transmission & Distribution Mains Service Lines Force Mains Gravity Mains / Manholes Outfall Lines Adjustments CIAC - Lines Meters Meter Installations Hydrants Adjustments CIAC - Meters & Meter Installations Structures & improvements Source of Supply Structures & improvements Water Treatment Wells & Springs Electric Pump Equipment Water Treatment Water Treatment Equipment Distribution Reservoirs & Standpipes Structures & improvements Pump Lift Station Structures & improvements Wastewater Treatment Services to Customers		20,271 147,158 19,834 703 11,978 32,515 872 4,534 11,833 21,386 5,698	•	27,603 491,733 (113,733
29 30 31 33 33 34 35 36 37 38 39 40 41 42 43 44 44 45 46 47 48	Transmission & Distribution Mains Service Lines Force Mains Gravity Mains / Manholes Outfall Lines Adjustments CIAC - Lines Meters Meter Installations Hydrants Adjustments CIAC - Meters & Meter Installations Structures & Improvements Source of Supply Structures & Improvements Water Treatment Wells & Springs Electric Pump Equipment Water Treatment Water Treatment Equipment Distribution Reservoirs & Standpipes Structures & Improvements Pump Lift Station Structures & Improvements Wastewater Treatment Services to Customers Treatment & Disposal Wastewater Treatment		20,271 147,158 19,834 703 11,978 32,515 872 4,534 11,833 21,386 5,698 18,477	\$	27,603 491,738 (113,737 7548
30 31 32 33 34 35 36 37 38 39 40 41 42 44 44 45 46 47 48 49	Transmission & Distribution Mains Service Lines Force Mains Gravity Mains / Manholes Outfall Lines Adjustments CIAC - Lines Meters Meter Installations Hydrants Adjustments CIAC - Meters & Meter Installations Structures & Improvements Source of Supply Structures & Improvements Water Treatment Wells & Springs Electric Pump Equipment Water Treatment Water Treatment Equipment Distribution Reservoirs & Standpipes Structures & Improvements Pump Lift Station Structures & Improvements Wastewater Treatment Services to Customers Treatment & Disposal Wastewater Treatment Adjustments CIAC - Property		20,271 147,158 19,834 703 11,978 32,515 872 4,534 11,833 21,386 5,698 18,477	\$	27,603 491,738 (113,737 7548 481,087
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Transmission & Distribution Mains Service Lines Force Mains Gravity Mains / Manholes Outfall Lines Adjustments CIAC - Lines Meters Meter Installations Hydrants Adjustments CIAC - Meters & Meter Installations Structures & Improvements Source of Supply Structures & Improvements Water Treatment Wells & Springs Electric Pump Equipment Water Treatment Water Treatment Equipment Distribution Reservoirs & Standpipes Structures & Improvements Pump Lift Station Structures & Improvements Wastewater Treatment Services to Customers Treatment & Disposal Wastewater Treatment		20,271 147,158 19,834 703 11,978 32,515 872 4,534 11,833 21,386 5,698 18,477	\$	116,257 112,723 10,617 239,597 27,603 491,738 (113,737 7548 481,087 (21,928

Schedule of Adjustments to Rate Base Company: Sanlando Utilities Corp. Docket No.: 090402-WS Schedule Year Ended: December 31, 2008 Interim [X] Final [] Historic [X] Projected [] Florida Public Service Commission Schedule: A-3 (Interim) 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	\$ 169,765.00	\$ 221,061.00
29	Тар	\$ (51,936.00)	\$ (5,609.00)
30	·		
31	Total Adjustments Accumulated Amortization CIAC	\$ (144,788.00)	\$ 10,206.00
32	· ·		
33			
34	(F) Working Capital		
35	Per Schedule A17	\$ 199,906.42	\$ 295,035.58

Schedule of Water Net Operating Income

additional schedule showing a description and calculation of charge.

Florida Public Service Commission

Company: Sanlando Utilitles Corp.

Schedule: B-1 (Interim) Page 1 of 1

Docket No.: 090402-WS

Test Year Ended: December 31, 2008 interim [X] Final []

Preparer: Kirsten Weeks

Historic [X] or Projected [] 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

Line			Balance Per		(3) Utility Test Year	•	(4) Utility Adjusted		(5) Requested Revenue		(6) Requested Annual	(7) Supporting Schedule(s)
No.	Description		Books		Adjustments		Test Year		Adjustment	_	Revenues	scnedule(s)
1	OPERATING REVENUES	\$	3,061,746	\$	164,582 (A)	\$	3,226,328	\$	333,492 (A)	\$ 3,559,820	B-4, B-3
2	Operation & Maintenance		2,195,615		(154,409) (B)		2,041,207		(B)	2,041,207	B-5, B-3
4			_,,		(- ,, ()				·			
5 6	Depreciation, net of CIAC Amort.		424,469		(99,837) (C)		324,632		((C)	324,632	B-13, B-3
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 16	NET OPERATING INCOME	\$	83,088	\$	216,660	<u>\$</u>	299,748	\$	198,639		\$ 498,387	
17												
18	RATE BASE	\$	9,029,701	\$	(2,907,009)	<u>\$</u>	6,122,692				\$ 6,122,692	
19 20												
21	RATE OF RETURN		0.92	%			4.90	%			8.14%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Sanlando Utilitles Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Interim [X] Final []

Historic [X] or Projected []

Schedule: B-2 (Interim)

Page 1 of 1

Preparer: Kirsten Weeks

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

Line	(1)	 (2) Balance Per		(3) Utility Test Year		(4) Utility Adjusted		(5) Requested Revenue			(6) equested Annual	(7) Supporting
No.	Description	 Books		Adjustments		 Test Year		Adjustment			Revenues	Schedule(s)
1	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		ı	(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 8	Amortization	-				0					-	B-3
9 10	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		\$	922,748	
17 18	RATE BASE	\$ 9,257,020	\$	2,078,948	_	\$ 11,335,969				\$	11,335,969	
19 20												
21	RATE OF RETURN	8.54	%			6.04	%				8.14%	

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

operating income statement.

Schedule: B-3 (Interim) Page 1 of 3 Docket No.: 090402-WS

Florida Public Service Commission

Historic [X] or Projected [] Preparer: Kirsten Weeks
Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net

No.		Description		Water	Was	stewater
1	(A)	Adjustments to Revenues				
2		(1) Annualized Revenue				
3		Annualized water/sewer revenues per Schedule E-2	\$	3,226,327	\$3,1	562,885.0
4		Test Year water/sewer revenues per Schedule E-2	•	3,061,745		3,439,25
5		Adjustment required	\$	164,582	\$	123,62
6		rajavanen regunea			•	
7		(2) Revenue Increase				
8		Increase in revenue required by the Utility to realize a		333,492		401,56
9		8.14% % rate of return	\$	333,492	\$	401,56
10			_	400.074	*	F2F 44
11		Total Adjustments to Revenues		498,074	\$	525,19
12						
13	(B)	Adjustments to Operations & Maintenance Expenses				
14		(1) General Expense Allocations from Utilities Inc.				
15		Employee Pension & Benefits		362		28
16		Chemicals		(3)		
17		Materials & Supplies		1,246		1,40
18		Contractual Services - Acct		584		4:
19		Contractual Services - Legal		(1,849)		(1,4)
20		Contractual Services - Other		2,703		2,0
21		Equipment Rentals		(6)		
22		Insurance Other		4,063		3,1
23		Misc Reg Matters Comm Exp		(2,330)		(1,8
24		Agency Expense		12		:
25		Miscellaneous Expense		1,401		1,0
26		Total General Expense Allocations	\$	6,183	\$	5,2
27		(2) Adjustments to correct allocation; annualize / increase salary and related expenses				
.8		601 / 701 Salary & Wages	\$	56,886	\$	44,1
29		603 / 703 Salary & Wages - Officers		(58,728)		(45,66
30		604 / 704 Employee Pension & Benefits		(32,633)		(25,34
31		650 / 750 Transportation Expense		(7,755)		(6,0)
32		Total O&M Adjustments related to Salary	\$	(42,230)	\$	(32,79
33		(3) Amortization Other Expense				1
34		(a) Remove amortization expense Tank Maint & Repair Sewer				(5,29
35		(b) Reflect amortization for gain on sale of land		(3,681)		
6		Total adjustment to Amortization Other Expense	-\$	(3,681)	\$	(5,29
37		· · · · · · · · · · · · · · · · · · ·				
38		(4) Chemical Expense				
39		(a) Reclassify expense booked to chemical expense -Chlorine		(1,067)		
10		(b) Reclassify expense booked to chemical expense -Other Treatment				(1,1)
11		(c) Allocate Chemical Expense between systems		(114,214)		114,2
12		Total Adjustment to Chemical Expense	\$	(115,281)	\$	113,0
3						
14		(5) Reclass Material & Supplies expense coded incorrectly to chemical exp			\$	7:
15 16		[6] Reclass Miscellaneous expense coded incorrectly to chemical exp	\$	600	\$	2,10
17 18		Total Adjustment required to O & M Expens		(154,409)	\$	83,0
19	(C)	Adjustments to Depreciation Expense		(254,403)	<u></u>	33,0
50	10)	(1) Common Plant Allocations between Systems				
51		304.5 / 354.7 Structures & Improvements		(5,724)		5,7
52		340.5 / 390.7 Office Furniture & Equipment		(83,307)		83,30
53		341.5 / 341.7 Transportation Equipment		(27,915)		27,9:
54		343.5 / 393.7 Tools, Shop & Garage Equipment		(6,842)		6,8
; 5		344.5 / 394.7 Laboratory Equipment		(31)		0,0
56		346.5 / 396.7 Communication Equipment		5,350		(5,3
57		347.5 / 397.7 Miscellaneous Equipment		(4)		(3,3,
58		Total Common Plant Depreciation Exp Allocations	\$	(118,473)	\$	118,47
10		Total Common Hant Depreciation Exp Anocations		(440,4/3)	7	110,4

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

Florida Public Service Commission

Schedule: B-3 (Interim)

Page 2 of 3

Docket No.: 090402-WS Preparer: Kirsten Weeks

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

Vo.	Description	Water	Wastewater
1 (C)	Adjustments to Depreciation Expense (contd.)		
2	(2) Restating Depreciation Expense per Commission Ordered Adjustment		
3	302.1 / 352.1 Franchises	3,660	(2,118
ŀ	304.2 Structures & Improvements Source of Supply	6	
;	304.3 Structures & Improvements Water Treatment	4,368	
5	304.5 / 354.7 Office Structures & Improvements	2	2
7	307.2 Wells & Springs	355	
В	308.2 Infiltration Gallery	(234)	
9	310.2 Power Generation Equipment	19	
.0	311.4 Electric Pump Equipment T & D	1	
1	311.3 Electric Pump Equip Water Treatment	6,125	
12	320.3 Water Treatment Equipment	(149)	
13	330.4 Distribution Reservoirs & Standpipes	(1,054)	
14	331.4 Transmission & Distribution Mains	(5,878)	
L5	333.4 Service Lines	18	
16	334.4 Meters / Meter Installations	(6,011)	
١7	335.4 Hydrants	21	
.8	336.4 Backflow Prevention Devices	9	
9	339.3 Other Miscellaneous Equipment Water Treatment	54	
0	339.4 Other Miscellaneous Equipment Transmission & Distribution	125	
21	340.5 / 390.7 Office Furniture & Equipment	(2,351)	(1,82
22	343.5 / 393.7 Tools, Shop & Garage Equipment	(3,416)	(2,65)
:3	344.5 / 394.7 Laboratory Equipment	930	72
4	345.5 / 395.7 Power Operated Equipment	5	:
.5	346.5 / 396.7 Communication Equipment	(2,380)	(1,84
6	347.5 Miscellaneous Equipment - Water	992	
27	348.5 / 398.7 Other Plant	1,263	97
.8	354.3 Structures & Improvements - Pump Lift Station		19,95
.9	354.4 Structures & Improvements Wastewater Treatment		(3,80
10	355.2 Power Generation Equipment Collection		29
31	360.2 Force Mains		(6,19
32	361.2 Sewer Gravity Mains / Manholes		5,562
3	363.2 Services to Customers		4,92
14	364.2 Flow Measuring Devices		-71
5	371.3 Pumping Equipment		45
36	371.5 Pumping Equipment Reclaimed Water Treatment		4.
17	375.6 Reuse Transmission & Distribution		(7,74
8	380.4 Treatment & Disposal Equip Wastewater Treatment		35,47
39	389.2 Other Plant Collection		6-
10	389.3 Other Plant Pump		679
1	389.4 Other Plant Wastewater Treatment		17,73
12	389.5 Other Plant Reclaimed Water Treatment		13
43	397.7 Miscellaneous Equipment Wastewater		3
14	Total Adjustment to Depr Exp per COA	\$ (3,520)	\$ 60,67
45	(3) General Expense Depreciation Allocations from Utilities Inc.		
46	304.5 / 354.7 Structures & Improvements	(1,662)	(1,29
17	340.5 / 390.7 Office Furniture & Equipment	441	34
18	343.5 / 393.7 Tools, Shop & Garage Equipment	73	5
19	344.5 / 394.7 Laboratory Equipment	403	31
50	346.5 / 396.7 Communication Equipment	159	12
51	340.5 / 390.7 Computers	(22,068)	(17,13
52	Total General Depreciation Exp Aliocations	\$ (22,654)	\$ (17,59
53			
54	(4) Reclassify Depr Expense related to Plant reclassification		
55	304.3 Structures & Improvements Water Treatment	14,754	
56	304.5 Structures & Improvements General	(14,754)	
57	354.4 Structures & Improvements Treatment & Disposal Plant		150,40
58	354.7 Structures & Improvements General Pit		(150,40
59	Total Adjustment Depr Expense- Reclassified Plant	\$	\$
60			
	tel a line in a construction of the birth construction for the dealer	\$ 4,030	\$ 3,130
61	(5) Adjust depreciation expense for Vehicle usage by Sanlando	4,030	درد د

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

Florida Public Service Commission Schedule: B-3 (Interim)

Page 3 of 3

Docket No.: 090402-WS

Historic [X] or Projected []

Preparer: Kirsten Weeks

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

Line No.	Description		Water	٧	Vastewater
1	(6) Restating CIAC Amortization Expense Per Commission Ordered Adjustments:				
2	Structures & Improvement Source of Supply		31		
3	Structures & Improvement Water Treatment		158		
4	Wells & Springs		394		
5	Electric Pump Equipment Water Treatment		1,069		
			(3,357)		
6	Water Treatment Equipment				
7	Distribution Reservoirs & Standpipes		15,809		
8	Transmission & Distribution Mains		24,972		
9	Service Lines		507		
10	Meters		992		
11	Meter Installations		35		
12	Hydrants		242		
13	Reservation Capacity Fee		(5)		- 2
14	Plant Modification Fee		(22)		62
	Water Plant Meter Fee		(42)		0.
15			(42)		(40.20
16	Structures & Improvements Pump Lift Station				(10,28
17	Structures & Improvements Wastewater Treatment				(19,9)
18	Force Mains				3,8
19	Gravity Mains / Manholes				34
20	Services to Customers				(2,99
21	Treatment & Disposal Wastewater Treatment				16,84
22	Outfall Lines				3:
23	Тар		(3)		18
24	Total Adjustment to CIAC Amortization Expense	٠.	40,780	\$	(10,98
25	Total Adjustifient to CIAC Amortization Expense	<u>~</u>	40,780	7	(10,50
26	Total Adjustment to Depreciation Exp, Net of Amortization	¢	(99,837)		153,69
	total Adjustment to Depreciation exp, Net 01 Amortization	-	(33,637)	*	133,0
27					
28	(D) Taxes Other Than Income				
29	(1) General Expense Aliocations from Utilities Inc.				
30	Property & Other General Taxes		32		2
31	Property Taxes	\$	3,670	Ś	2,85
32	Adjustment to Property Taxes	Ś	3,702	\$	2,87
33	,,,				
34	(2) Adjust Payroll Taxes for salary allocations/annualization / increase	\$	(7,537)	c	(5,85
35	12) Adjust 1 by 1911 18763 for Salary anocations, grintalization / Microsoft	~	(1,001)	٧	(2,0.
	(2) Benefitting Assessment Fine				
36	(3) Regulatory Assessment Fees				
37	(a) To adjust test year RAF's for annualized revenues	\$	164,582	\$	123,62
38	RAF rate		0.045		0.0
39	RAF Adjustment Required for Annualized Revenues	\$	7,406	\$	5,56
40					
41	Total Adjustments to Test Year TOTI	\$	3,571	· Ś	2,58
12	•			· ·	
43	(4) To adjust RAF's for requested revenues				
44			222 402		407.50
	Total Revenue Increase Requested	\$	333,492	Ş	401,56
\$5	RAF rate		0.045		0.0
16	RAF Adjustment Required for Requested Revenues	\$	15,007	\$	18,07
17					
18	Total increase in Taxes Other Than Income	\$	18,578	\$	20,65
19					
50	(E) Provision for Income Taxes				
51	(1) Adjustment to reflect income taxes for O & M adjustments per C-2	\$	198 507	<	10 ps
52		4	198,597	ð	(9,96
	(2) Adjustment to Deferred Income Taxes per C-5		-		
3					
54	Adjustment to Current Income Taxes	\$	198,597	\$	(9,96
55					
6	(3) Adj. to Income taxes for increase per C-2	\$	119,846	\$	144,30
7					
8	Total Adjustments to Provision for income Taxes	\$	318,443	\$	134,34
	•				· · · · · · · · · · · · · · · · · · ·
59					

Taxes Other Than Income (Interim Rates)

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

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

Florida Public Service Commission

Schedule: B-15 (Interim)

Page 1 of 1

Preparer: Kirsten Weeks

Recap Schedules: B-1, B-2

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

No.	(1) Line Description	Ass	(2) gulatory sessment es (RAFs)		(3) Payroll Taxes		(4) Real Estate & Personal Property		(5) Other		(6) Total
1	WATER		4.45.004		CO 040		175 474		97		392,300
2	Test Year		146,881		69,848		175,474		32		•
3	General Expense Allocations		446.004		50.040		3,670	<u> </u>	129	\$	3,702
4 5	Test Year Per Books	\$	146,881	<u> </u>	69,848	<u> </u>	179,144	\$	129	- -	396,002
6	Adjustments to Test Year (Explain):										
7	Increase in ad valorem tax per B-3						3,702				3,702
8	Payroll Tax for allocations/annualization/increase				(7,537)						(7,537)
9	Increase in RAFs associated with annualized water										
-	revenues per B-3		7,406				-		-		7,406
10	Total Test Year Adjustments		7,406		(7,537)		3,702		-		3,571
11											
12	Adjusted Test Year		154,287		62,311		182,846		129		399,573
13	Increase in ad valorem tax per B-3										
14	RAFs Assoc. with Revenue Increase	\$	15,007							\$	15,007
15	Total Adjustments for requested increases		15,007		<u>-</u>				-		15,007
16											
17	Total Balance	\$	169,294	\$	62,311	\$	182,846	\$	129	\$	414,580
18											
19	WASTEWATER										
20	Test Year		165,934		54,243		136,269		109		356,555
21	General Expense Allocations						2,850		25		2,875
22	Test Year Per Books	\$	165,934	\$	54,243	\$	139,119	\$	134	\$	359,430
23											
24	Adjustments to Test Year (Explain):										
25	Increase in ad valorem tax per B-3						2,875				2,875
26	Payroll Tax for allocations/annualization/increase				(5,853)						(5,853)
27	Increase in RAFs associated with annualized water	\$	5,563							\$	5,563
28	Total Test Year Adjustments		5,563		(5,853)		2,875		-		2,585
29											
30	Adjusted Test Year		171,497		48,390		141,994		134		362,015
31	Increase in ad valorem tax per B-3										
32	RAFs Assoc. with Revenue Increase		18,070								18,070
33	Total Adjustments for requested increases		18,070						-		18,070
	Total Balance	\$	189,567	\$	48,390	\$	141,994	\$	134	\$	380,085

 ${\bf Company: \ Sanlando \ Utilities \ Corp.}$

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Historic [X] or Projected []

Florida Public Service Commission

Schedule: C-1 (Interim)

Page 1 of 1

Preparer: Kirsten Weeks

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

Line No.	Description	Ref.	_	Total Per Books	A	Utility djustments	_	Utility Adjusted	_	Water	_	Sewer
1 2	Current Tax Expense	C-2(I)	\$	(102,755)	\$	452,785	\$	350,030	\$	260,181	\$	89,849
3 4	Deferred Income Tax Expense	C-5(i)		36,745		-		36,745		20,834		15,911
5 6	ITC Realized This Year	C-8										
7 8 9	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8				٠						
10 11 12	Total Income Tax Expense		\$	(66,010)	\$	452,785	\$	386,775	\$	281,015	\$	105,760

Supporting Schedules: C-2, C-5, C-8, C-9

Recap Schedules: B-1

State and Federal Income Tax Calculation - Current Water

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Interim [X] Final [] Historic [X] Projected [] Florida Public Service Commission

Schedule: C-2 (Interim)

Page 1 of 2

Preparer: Kirsten Weeks

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

Line			Total r Books	Utility Adjustments(1)		_	Utility Adjusted		Adjust Increase		Water
No.								_		_	498,387
1	Net Utility Operating Income (Sch. B-1)	\$	83,088	\$ 216,666		5	299,748	\$	198,639	>	498,387 281,015
2	Add: Income Tax Expense Per Books (Sch. B-1)		(37,428)	198,59	<u> </u>		161,169		119,846		261,013
3			45.550	44F 3F	٠,		450.017		240 405		779,402
4	Subtotal		45,660	415,25			460,917		318,485		225,735
5	Less: Interest Charges (Sch. C-3)		338,240	(112,50	5)		225,735				
6	B. M. C. C. B. Barba		(292,580)	527,76	2		235,182		318,485		553,667
7	Taxable Income Per Books		(252,360)	327,70	_		233,102		320,403		\$33,007
8	6.1 . J. J. 30 5 db										
9	Schedule M Adjustments: Permanent Differences (From Sch. C-4)		8.867				8,867				8.867
10 11	Timing Differences (From Sch. C-5)		55,363				55,363				55,363
	· · · · · · · · · · · · · · · · · · ·		•								73,522
12	Other Adjustments ¹		73,522				73,522				/3,322
13			427.752				137,752				137,752
14	Total Schedule M Adjustments		137,752		-		137,732				131,132
15	T. III I Bufour State Tours		(154,828)	527,76	,		372,934		318,485		691,419
16	Taxable Income Before State Taxes		(134,626)	327,70	2		312,334		310,763		051,415
17 18	Less: State Income Tax Exemption (\$5,000)										
19	State Taxable Income		(154,828)	527,76	2		372.934		318,485		691,419
20	State Income Tax (5.5% of Line 19)		(8,516)	29,02			20,511		17,517		38,028
21	Limited by NOL		(0,510)	20,02	•				,		,
22	Credits										
23	Cieura	-									
24	Current State Income Taxes		(8,516)	29,02	7		20,511		17,517		38,028
25	current state movine ranes		(5,555)		-		. ==,===				
26	Federal Taxable Income (Line 16 -24		(146,312)	498,73	5		352,423		300,968		653,391
27	Federal Income Tax Rate		0.34	0.3	4		0.34		0.34		0.34
28	Federal Income Taxes (Line 26 x Line 27)		(49,746)	169,57	0		119,824		102,329		222,153
29	Less: Investment Tax Credit Realized		. , ,	•							
30	This Year (Sch. C-8)				-		:		-		
31	•										
32	Current Federal Inc. Taxes (Line 28 - Line 30)		(49,746)	169,57	0		119,824		102,329		222,153
33											
34	Summary:										
35	Current State Income Taxes (Line 24)		(8,516)	29,02	7		20,511		17,517		38,028
36	Current Federal Income Taxes (Line 32)		(49,746)	169,57	0_		119,824		102,329		222,153
37											
38	Total Current Income Tax Expense (To C-1)	\$	(58,262)	\$ 198,59	7 :	\$	140,335	\$	119,846	\$	260,181
39											

^{40 &}lt;sup>1</sup> Adjustment needed due to the fact that the Company's tax schedules were done prior to the Company's books being closed.

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

State and Federal Income Tax Calculation - Current Sewer Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Interim [X] Final [] Historic [X] Projected [] Florida Public Service Commission Schedule: C-2

Page 2 of 2

Preparer: Kirsten Weeks

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

Line			Total Per Books		tility ments(1)		Utility Adjusted	Adjust for Increase		Sewer
No.							·	\$ 239,18		923,811
1	Net Utility Operating Income (Sch. B-2)	\$	790,393	\$	(105,768)	Þ	684,625		-	105,760
2 3	Add: Income Tax Expense Per Books (Sch. B-2)		(28,582)		(9,966)		(38,548)	144,30		
4	Subtotal		761,811		(115,734)		646,077	383,49	4	1,029,571
5 6	Less: Interest Charges (Sch. C-3)	-	517,545		(89,249)		428,296			428,296
7	Taxable income Per Books		244,265		(26,485)		217,781	383,49	4	601,275
9	Schedule M Adjustments:									
10	Permanent Differences (From Sch. C-4)		6,772				6,772			6,772
11	Timing Differences (From Sch. C-5)		42,287				42,287			42,287
12 13	Other Adjustments ¹		(411,563)				(411,563)			(411,563)
14	Total Schedule M Adjustments		(362,504)		-		(362,504)		-	(362,504)
15 16	Taxable Income Before State Taxes		(118,238)		(26,485)		(144,723)	383,49	4	238,771
17 18	Less: State Income Tax Exemption (\$5,000)						-			<u>-</u> -
19	State Taxable Income		(118,238)		(26,485)		(144,723)	383,49	4	238,771
20	State Income Tax (5.5% of Line 19)		(6,503)		(1,457)		(7,960)	21,09	1	13,132
21	Limited by NOL						-			-
22	Credits									
23										
24 25	Current State Income Taxes		(6,503)	-	(1,457)		(7,960)	21,09	1	13,132
26	Federal Taxable Income (Line 16 - Line 24)		(111,735)		(25,028)		(136,763)	362,40	3	225,640
27	Federal Income Tax Rate		0.34	•	0.34		0.34	0.3	4	0.34
28	Federal Income Taxes (Line 26 x Line 27)	-	(37,990)		(8,509)		(46,499)	123,21	7	76,718
29	Less: Investment Tax Credit Realized		,,,,,,,,		,,,,		,			
30	This Year (Sch. C-8)						-			
31 32	Current Federal Inc. Taxes (Line 28 - Line 30)		(37,990)		(8,509)		(46,499)	123,21	7	76,718
33	forman and									
34	Summary: Current State Income Taxes (Line 24)		(6,503)		(1,457)		(7,960)	21.09		13,131
35	Current State Income Taxes (Line 24) Current Federal Income Taxes (Line 32)		(8,503)		(8,509)		(46,499)	123,21		76,718
36 37	·				, , ,					
38 39	Total Current Income Tax Expense (To C-1)	\$	(44,493)	\$	(9,966)	\$	(54,459)	\$ 144,30	3 \$	89,849

^{40 &}lt;sup>1</sup> Adjustment needed due to the fact that the Company's tax schedules were done prior to the Company's books being closed.

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

Deferred income Tax Expense - Water

Florida Public Service Commission Schedule: C-5 (Interim)

Page 1 of 2

Preparer: Kirsten Weeks

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Schedule Year Ended: December 31, 2008 Historic [X] Projected []

Interim [X] Final []

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

Line No.	Description	ŗ	Total Per Books	Utility Adjustments	 Utility Adjusted	Water
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$	455,388	\$ +	\$ 455,388	\$ 455,388
3	Book Depreciation and Amortization		124,469		424,469	424,469
4	·				 -	
5	Difference		30,920	-	30,920	30,920
6						
7	Other Timing Differences (Itemize):					
8	Tap Fees		(34,328)		(34,328)	(34,328)
9	Deferred Maintenance		(19,969)		(19,969)	(19, 9 69)
10	Deferred Rate Case Exp		(33,554)		(33,554)	(33,554)
11	Organization Exp - Amort		-		-	-
12	Other 1		:.12,294		112,294	112,294
13						
14					 •	
15	Total Timing Differences (To C-2)		55,363		55,363	55,363
16						
17	State Tax Rate		0.055	0.055	0.055	0.055
18	State Deferred Taxes (Line 15 x Line 17)		3,046	-	3,046	3,046
19	(Limîted by NOL)					
20	Total State Tax Deferred		3,046	-	3,046	3,046
21						
22	Timing Differences For Federal Deferred Taxes					
23	(Line 15 - 20)		52,317	-	52,317	52,318
24	Federal Tax Rate		0.34	0.34	0.34	0.34
25				•	 	
26	Federal Deferred Taxes (Line 23 x Line 24)		17,788	-	17,788	17,788
27	Add: State Deferred Taxes (Line 18)		3,046	-	3,046	3,046
28	·					
29	Total Deferred Tax Expense (To C-1)	\$	20,834	\$ -	\$ 20,834	\$ 20,834
20					 	

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

Supporting Schedules: None Recap Schedules: C-2

Deferred Income Tax Expense - Sewer

Florida Public Service Commission Schedule: C-5 (Interim)

Page 2 of 2

Preparer: Kirsten Weeks

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS Schedule Year Ended: December 31, 2008

Historic [X] Projected []

Interim [X] Final []

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

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

^{31 &}lt;sup>1</sup> Adjustment needed due to the fact that the Company's tax schedule were done prior to the Company's books being closed

Supporting Schedules: None Recap Schedules: C-2

Schedule of Requested Cost of Capital 13 Month Average Balance Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Schedule D-1 (Interim)

Test Year Ended: December 31, 2008

Page 1 of 1

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

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	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	8,082,552	46.30%	6.65%	3.08%
2	Short Term Debt	1,783,665	10.22%	4.30%	0.44%
3	Preferred Stock	•	0.00%	0.00%	0.00%
4	Common Equity	7,121,072	40.79%	11.24%	4.59%
5	Customer Deposits	86,777	0.50%	6.00%	0.03%
6	Tax Credits - Zero Cost		0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	384,596	2.20%	0.00%	0.00%
9	Other (Explain)		0.00%	0.00%	0.00%
10					
11	Tota!	17,458,662	100.00%		8.14%
12				•	
13					
14					
15					
16					

Supporting Schedules: D-2 Recap Schedules: A-1, A-2 Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Interim [x] Final []

Historical [x] Projected []

Florida Public Service Commission

Schedule D-2 (Interim)

Page 1 of 1

Preparer: Dan Ciecierski

Explanation: Provide a reconciliation of the simple average structure to requested rate base. Explanal 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	(171,917,448)	47.58%	8, 082, 552
2	Short Term Debt	15,500,000	49,775,000	39,713,462	(37,929,797)	10.50%	1,783,665
3	Preferred Stock	•	-	-	-	0.00%	-
4	Common Equity	158,372,419	157,737,014	158,595,058	(151,473,986)	41.92%	7,121,072
5	Customer Deposits	105,516	99,803	86,777	-	n/a	86,777
6	Tax Credits - Zero Cost (see note 2)		-	-	-	n/a	
7	Tax Credits - Welghted Cost		•	-	-	0.00%	
8	Accumulated Deferred Income Taxes (see note 2)	381,540	421,326	384,596		n/a	384,596
9	Other (Explain)					0.00%	
10							
11	Total	354,359,475	388,033,143	378,779,893	(361,321,231)	100.00%	17,458,661
12							
12							

13

14 Notes:

15

Recap Schedules: D-1

13 - Month Average Cost of Short-Term Debt

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Utility [] or Parent [X] Historic [X] or Projected [] Schedule D-4(Interim)

Page 1 of 1

Preparer: Dan Ciecierski

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

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

Recap Schedules: A-19,D-2

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Water [X] or Sewer []
Interim [X] Final []

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

Schedule: E-1 (Interim)

Page 1 of 2

Preparer: Erin Povich

13	Bill	(1)	(2) Test Year Rates	(3) Test Year Rates	(4) Present Rates	(5) Proposed Rates
Line No	Code	Class/Meter Size	Effective 6.7.07	Rates Effective 6.2.08	Effective 4.1.09	BFC
	code	<u> </u>	Effective 0.7.07	LITECTIVE U.Z.US	Effective 4.1.05	
1	C0001	Residential 5/8" x 3/4"	\$4.25	\$4.30	\$4.36	\$4.81
2	68001 68002	5/8" x 3/4" 3/4"	\$4.25 \$6.38	\$4.30 \$6.45	\$4.56 \$6.55	\$7.23
3 4	68002	1"	\$10.63	\$10.74	\$10.90	\$12.02
	68003	-	\$10.65 \$21.25	\$21.48	\$10. 5 0 \$21.80	\$24.05
5	08004	1-1/2"	\$21.25	\$21.40	\$21.60	324.03
6		Gallonage Charge per 1,000 Gallons	60.54	ĆO EE	\$0.56	\$0.62
7		0 - 10,000 gallons	\$0.54	\$0.55	\$1.10	\$1.23
8		Over 10,000 gallons	\$1.07	\$1.08	\$1.10	\$1.21
9		As de Borelone				
10	50040	Multi-Residential	éa ar	£430	ć. nc	ć a 0.0
11	68040	5/8"	\$4.25	\$4.30	\$4.36	\$4.81
12	68041	3/4"	\$6.38	\$6.45	\$6.55	\$7.23
13	68042	1"	\$10.63	\$10.74	\$10.90	\$12.02
14	68043	1-1/2"	\$21.25	\$21.48	\$21.80	\$24.05
15	68044	2"	\$34.00	\$34.36	\$34.87	\$38.47
16	68045	3"	\$68.00	\$68.73	\$69.75	\$76.94
17	68046	4"	\$106.25	\$107.39	\$108.99	\$120.23
18	68047	6"	\$212.50	\$214.77	\$217.97	\$240.45
19	68048	8"	\$340.00	\$343.64	\$348.76	\$384.73
20		Gallonage Charge per 1,000 Gallons	\$0.84	\$0.85	\$0.86	\$0.95
21						
22		General Servcie				
23	68006	5/8"	\$4.25	\$4.30	\$4.36	\$4.81
24	68007	1"	\$10.63	\$10.74	\$10.90	\$12.02
25	68008	1-1/2"	\$21.25	\$21.48	\$21.80	\$24.05
26	68009	2"	\$34.00	\$34.36	\$34.87	\$38.47
27	68005	3"	\$68.00	\$68.73	\$69.75	\$76.94
28	68016	4"	\$106.25	\$107.39	\$108.99	\$120.23
29	68017	6"	\$212.50	\$214.77	\$217. 97	\$240.45
30	68018	8"	\$340.00	\$343.64	\$348.76	\$384.73
31		Gallonage Charge per 1,000 Gallons	\$0.84	\$0.85	\$0.86	\$0.95
32						
33		Private Fire Protection				
34	68081	1-1/2" Private Fire Line	\$1.77	\$1.79	\$1.82	\$2.01
35	68082	2" Private Fire Line	\$2.83	\$2.86	\$2.90	\$3.20
36	68084	4" Private Fire Line	\$8.85	\$8.95	\$9.08	\$10.02
37	68086	6" Private Fire Line	\$17.71	\$17.90	\$18.17	\$20.04
38	68088	8" Private Fire Line	\$28.33	\$28.63	\$29.06	\$32.06

Company: Sanlando Utilities Corp.

Docket No.: 090402-WS

Test Year Ended: December 31, 2008

Water [] or Sewer [X] Interim [X] Final []

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

Schedule: E-1 (Interim)

Page 2 of 2

Preparer: Erin Povich

		(1)	(3) Test Year	(4) Test Year	(5) Present	(3) Proposed
Line	Bill		Rates	Rates	Rates	Rates
No	Code	Class/Meter Size	Effective 6.7.07	Effective 6.2.08	Effective 4.1.09	BFC
1		Residential				4
2	68021	5/8" x 3/4"	\$11.91	\$12.10	\$12.18	\$13.4
3	68022	3/4"	\$11.91	\$12.10	\$12.18	\$13.4
4	68023	1"	\$11.91	\$12.10	\$12.18	\$13.
5	68024	1-1/2"	\$11.91	\$12.10	\$12.18	\$13.
6	68025	2"	\$11.91	\$12.10	\$12.18	\$13.4
7	68077	Residential Wholesale (per Unit)	\$25.1 9	\$25.59	\$25.76	\$28.
8		Gallonage Charge per 1,000 Gallons	•			
9		10,000 (Max) gallons	\$1.58	\$1.60	\$1.61	\$1.7
10						
11		<u>Multi-Residential</u>				
12	68050	5/8"	\$11.10	\$12.10	\$12.18	\$13.4
13	68051	3/4"	\$17.87	\$18.15	\$18.27	\$20.:
14	68052	1"	\$29.76	\$30.23	\$30.43	\$33.
15	68053	1-1/2"	\$29.51	\$60.45	\$60.84	\$67.:
16	68054	2"	\$95.21	\$96.71	\$97.34	\$107.
17	68055	3"	\$190.40	\$193.41	\$194.67	\$214.
18	68056	4"	\$297.51	\$302.21	\$304.17	\$335.
19	68057	6"	\$595.05	\$604.45	\$608.38	\$671.3
20	68058	8"	\$952.06	\$967.10	\$973.39	\$1,074.0
21	68078	Multi-Residential Wholesale (per Unit)	\$25.19	\$25.59	\$25.76	\$28.4
22						
23		Gallonage Charge per 1,000 Gallons	\$1.91	\$1.94	\$1.95	\$2.:
24						
25		General Service				
26	68026	5/8"	\$11.91	\$12.10	\$12.18	\$13.4
27	68027	3/4"	\$17.87	\$18.15	\$18.27	\$20.5
28	68028	1"	\$29.76	\$30.23	\$30.43	\$33.5
29	68029	1-1/2"	\$59.51	\$60.45	\$60.48	\$66.7
30	68030	2"	\$95.21	\$96.71	\$97.34	\$107.4
31	68031	3"	\$190.40	\$193.41	\$194.67	\$214.8
32	68032	4"	\$297.51	\$302.21	\$304.17	\$335.6
33	68033	6"	\$595.05	\$604.45	\$608.38	\$671.3
34	68034	8*	\$952.06	\$967.10	\$973.39	\$1,074.0
35	68079	General Service Wholesale (per Unit)	\$25.19	\$25.29	\$25.76	\$28.4
36						
37		Gallonage Charge per 1,000 Gallons	\$1.91	\$1.94	\$1.95	\$2.3
38		<u> </u>	·		·	,
39		Resuse				
40	68076	Residential Reuse			\$3.74	\$4.1
41		Gallonage Charge per 1,000 Gallons	\$0.39	\$0.39	\$0.40	\$0.4

Ravanus Schedule at Test Year Rates - Proof of Revenue Company: Savisedo Utility Corp. Docket No.: 090402-WS

Test Year Ended: December 31, 2008 Interim [X] Finel []

Water (X) Sower []

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

(1)	(2)	(3)	(4)	(5)	(6)	[7]	(8)	(9)	(10)	[11]	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		1-7	.,	Total Billable	Test Year	,	701	Total Billable	Test Yeer	1241	144)	Total Billable	(14)	1121	(10)	727)	1407
			811/5	Gallons (000's)	Rates Effective	Test Year Revenue	Total Silk	Gallons (000's)	Rates Effective	Test Year Revenue	Total Bills	Gallons (000's)	Test Year Revenue	Present Rates			Revenue at
Line	BAII		Jan - May	Jan - May	Jen - May	Jan - May	Jun - Dec	Jun -Dec	Jun - Dec	Jun - Dec	ian - Dec	Jan - Dec	Jan - Dec	Effective	Annualized	Proposed	Proposed
No.	Code	Class/Meter Size	2008	2008	2008	2008	2008	2008	2006	2008	2008	2008	2008	4.1.09	Revenues	Rates	Rates
															· · · · · · · · · · · · · · · · · · ·		
1		Residential - Base Charge															
2	68001	5/8" Residential	30,437		\$4.25	\$129,357.25	42,619		\$4.30	\$184,121.70	73,256		\$313,478.95	\$4,36	\$319,396.16	\$4.81	\$352,361.36
3	68003	1" Residential	16,277		\$10.63	\$173,024.51	23,688		\$10.74	\$256,557.12	40,165		\$429,581.63	\$10.90	\$437,798.50	\$12.02	\$482,781,50
-	68004	1.5* Residential	75		\$21.25_	\$1,593.75	120		\$21.48	\$2,577,60	195		\$4,171.35	\$21.80	\$4,251.00	\$24.05	\$4,689.75
,		Total Residential Service Base Facility Charges	46,789			\$803,975.51	66,827			\$443,256.42	113,616		\$747,231.93		\$761,445.66	-	\$839,834.41
7		Consumption Charge (per 1,000 Gallons)															
	68001	5/8" Residential (0-10k gallons)		225,880	\$0.54	\$121,975.20		299,759	\$0.55	\$164,867.45			4				
	68001	S/8" Residential (over 10k gallons)		224,656	\$1.07	\$240,381.92		340,240		\$367,459.20		525,639 564,896	\$286,842.65	50,56	\$294,357.84	\$0.62	\$325,896.18
10	68003	1" Residential (0-10k gañons)		134,790	\$0.54	\$72,786.60		192,532		\$105,892.60		327,322	\$607,841.12	\$1.10	\$621,385.60	\$1.21	\$683,524.16
11	68003	1" Residential (over 10k gallons)		261,340		\$279,633.80		427,153		\$461,327.40			\$178,679.20	\$0.56	\$183,300.32	\$0.62	\$202,939.64
12	68004	1.5° Residential (0-20k gallons)		685		\$359.90		1,044		\$461,327.40		688,495	\$740,961.20	\$1.10	\$757,344.50	\$1.21	\$833,078.95
13	68004	1.5" Residential (over 10k gallons)		2,217		\$2,372.19		4,112		\$4,440.96		1,729 6.329	\$944.10		\$968.24	\$0.62	\$1,071.98
14	••••	Total Residential Service Consumption	-	849,568		\$717,519.61	-	1,264,842		\$1,104,561.81		2,114,410	\$6,813.15 \$1,822,081.42	\$1,10	\$6,961.90	\$1.10 _	\$6,961.90
15			-	442,300		7727,525.02		1,104,041	=	31,104,361.61		2,114,410	51,822,061.42		31,864,318.40	-	\$2,053,472.81
16		Total Residential Service	46,789	849,568	- •	\$1,021,495.12	66,827	1,264,842	-	\$1,547,818,29	113,616	2,114,410	\$2,569,313.35		\$2,625,764.06	-	\$2,893,307.22
17		Average Residential Bill			•	\$21,83			_	\$23.16			\$22.61		\$23.11		\$25.47
78		Programme our			-	341,00				323,16			522.61		\$23.11	-	\$25.47
19		Multi-Residential - Base Charge															
20	68040		95		\$4.25	\$403.75	149		\$4.90	\$640.70	244		\$1,044.45	\$4,36	*****	****	
21	68042		45		\$10.63	\$478.35	56		\$10.74	5501.44					\$1,063.84	\$4.81	\$1,178.64
22	58043		340		\$21.25	\$7,225.00	474		\$21.48		101		\$1,079.79	\$10.90	\$1,100.90	\$12.02	\$1,214.02
23	58044		535		\$34.00	\$11,390.00	457		\$34.36	\$10,181,52	814		\$17,406.52	\$21.80	\$17,745.20	\$24.05	\$19,576.70
24	68045		75		\$68.00	\$5,100.00	127		\$68,73	\$15,702.52 \$8,728.71	792 202		\$27,092.52	\$34.87	\$27,617.04	\$38.47	\$30,468.24
25	68046		10		\$106.25	\$1,062.50	78		\$107.39				\$19,828.71	\$69.75	\$14,089.50	\$76.94	\$15,541.88
26	68047				\$212.50	\$1,062.50	26		\$214.77	\$3,006.92 \$1,718.16	38 13		\$4,069.42	\$108.99 \$217.97	\$4,141.62	\$120.29	\$4,568.74
27	58048				\$340.00	\$1,700.00	21		\$343.64	\$7,216.44	26		\$2,780.66		\$2,833.61	\$240.45	\$8,125.85
28	*****	Total Multi-Residential Service Base Facility Charges	910		\$540.00_	\$28,422.10	1,320		3343.04	\$47,796.41	2,230		\$8,916.44 \$76,218.51	\$348.76	\$9,067,76	\$384.73 _	\$10,002.98 \$85,672.05
29		•			-	7203-00,40	4,040			341,130.42	2,230		\$70,210.31		377,039.47	-	585,6/2.03
30		Consumption Charge (per 1,000 Gallons)															
31	68040			64	\$ \$0.84	\$540.12		98:	1 \$0.85	\$833.85		1,624	\$1,373.97	\$0.86	A	****	4
82	68042	•		33		5278.04		40		\$345,95		738	\$623.99	50.86	\$1,396.64 \$634.68	\$0.95	\$1,542.80
33	68043			9,34		\$7,848.12		14,70		\$12,501.80		758 24.051		50.86 \$0.86	\$20,688.86	\$0.95	\$701.10
34	68044			20.51		\$17,228.40		81,13		\$26,462.20		51,642	\$20,349.92			50.95	\$22,848.45
35	68045			12,08	-	\$10,148.88		17,35		\$14,753.45		29,439	\$45,690.60 \$24,902.33	\$0.86 \$0.86	\$44,412.12 \$25,817.54	\$0.95	\$49,059.90
9.5	68046			12.65		\$10,629.36		28,60		\$24,311.70		41,256				\$0.95	\$27,967.03
37	68047			4,33		\$3,639,72		11,45		\$24,311.70 \$9,734.20		41,256 15,785	\$34,941.06 \$13,373.92	\$0.86 \$0.86	\$35,480.16	\$0.95	\$39,193.20
58	68048			4,22		\$3,549.00		12,78		59,734.20 \$10,869.80		15,785	\$13,375.92 \$14,418.80		\$23,575.10	\$0.95	\$14,995.75
59	2,40-10	Total Multi-Residential Service Consumption	-	64,12		\$33,861.64	-	117,42		\$99,812.95		181,548	\$153,674,59	30.85	\$14,631.18	\$0.95	\$16,162.3
40		to the state of th	•	54,12	-	753,641.64		141,42	<u>-</u>	377,012.95		101,546	\$133,074.59		\$156,131.28		\$172,470.60
41		Total Multi-Residential Service	910	F4.00	-	tes ses 34	1 224	445.45	-	*******			Anna n				
47			310	64,12		\$82,283.74	1,320	117,42	<u>-</u>	\$147,609.36	2,230	181,548	\$229,895.10		\$293,790.75		\$258,142.65
		Average Multi-Residential Service Bill				\$90.42				\$111.89			\$103.09		5104.84		\$115.76

Revenue Schedule at Test Year Rates - Proof of Revenue Company: Saniando Utility Corp.

Docket No.: 090402-WS

Test Year Ended: Decomber 31, 2008

Interim [X] Final []

Weter [X] Sewer []

Florida Public Service Commission Schedule E-2 (Interim) Page 2 of 4

Preparer: Erin Povich

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	{11}	(12)	(13)	(14)	(15)	(16)	{17}	{18
				Total Billable	Test Year			Total Billable	Test Year			Total Sillable				,,	,
			Biffs	Gallons (000's)	Rates Effective	Test Year Revenue	Total Bills	Gallons (000's)	Rates Effective	Test Year Revenue	Total Bills	Gallons (000's)	Test Year Revenue	Present Rates			Revenue at
Line	BIII		Jan - May	Jan - May	Jan - May	Jan - May	Jun - Dec	Jun -Sept	Jun - Dec	Jun - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Effective	Annualized	Proposed	Proposed
No.	Code	Class/Meter Size	2008	2008	2008	5008	2008	2008	2008	2008	2008	2008	2008	4.1.09	Revenues	Rates	Rates
1		eneral Service - Base Charga															
2	68006	5/8" General Service	783		\$4.25	\$1,127.75	1,073		\$4.30	\$4,613.90	1,856		\$7,941.65	\$4.36	\$8,092.16	\$4.81	\$8,927,36
3	68007	1" General Service	1,132		\$10,63		1,614		\$10,74	\$17,334.36	2,746		\$29,367.52	\$10.90	\$29,931.40	\$12.02	\$33,006,92
4	68008	1.5" General Service	325		\$21.25		461		\$21.48	\$9,902.28	786		\$16,808.53	\$21,80	\$17,134.80	\$24.05	\$18,903.30
5	68009	2" General Service	502		\$94.00	,,	449		\$34.96	\$15,427.64	751		\$25,695,64	\$34.87	\$26,187,57	\$39.47	\$28,890.97
6	68005	3" General Service	27		\$68.00	*	56		\$68.73	\$3,848.88	83		\$5,684.88	\$69.75	\$5,789.25	\$76,94	\$6,386.02
7	68016	4" General Service	15		\$106.25		49		\$107.39	\$5,262.11	64		\$6,855,86	\$108,99	\$6,975.36	\$120,23	\$7,694.72
В	68017	6" General Service	10		\$212.50		16	_	\$214.77	\$3,496.32	26		\$5,561.92	5217.97	\$5,667,22	\$240,45	\$6,251,70
9		Total General Service Base Facility Charges	2,594			\$38,089.91	3,718	•		\$59,825.49	6,312		\$97,915.40	-	\$99,777.56	-	\$110,060.99
10								•				,				-	
11		onsumption Charge (per 1,000 Gallons)															
12	68006	5/8" General Service		8,71	7 \$0.84	\$7,922.28		13,499	9 \$0.65	\$11,474.15		22,216	\$18,796.43	\$0.86	\$19,105.76	\$0.95	\$21,105.20
13	68007	1" General Survice		24,40	1 \$0.B4	\$20,496,84		37,475	9 \$0.85	\$91,857.15		61,880	\$52,353.99		\$55,216.80	\$0.95	\$58,786.00
14	68008	1.5" General Service		17,56	1 50.64	\$14,751.24		33,25	6 \$0.85	\$28,267.60		50,817	\$43,018.84		\$43,702.62	\$0.95	\$48,276,15
15	68009	Z" General Service		29,85	8 \$0.84	\$25,080.72		53,294	6 \$0.8S	\$45,301.60		83,154	\$70,382.32		\$71,512,44	\$0.95	\$78,996.30
16	68005	3" General Service		4,42	6 \$0.64	\$3,717.84		8,15	\$ \$0.85	\$6,980.05		12,579	\$10,647.89	\$0,86	\$10,817.94	\$0.95	\$11,950,0
17	68016	4º General Service		1,58	7 \$0.84	\$1,333.08		2,90-	4 \$0.85	\$2,468.40		4,491	\$3,801,48	50.86	53,862.26	\$0.95	\$4,266,45
19	68017	6" General Service		12,90				21,43	3 \$0.85	\$18,218.05		34,334	\$29,054.89	\$0.86	\$29,527,24	\$0.95	\$82,617.30
19 20		Total General Service Consumption	•	99,45	1	\$89,538.84		170,020	0	\$144,517.00		269,471	\$228,055.84	_	\$231,745,06		\$255,997.45
21 22		Total General Service	2,594	99,45	1	\$121,628.75	3,718	170,020	_	\$204,342.49	5,312	269,471	\$325,971,24	_	\$331,522.62	-	\$366,058.44
23		Average General Service Bill				\$46.89				\$54.96			\$51.64		\$52.52	_	\$57.99
24														-		=	457.55
25	Pı	rivate Fire Protection		Bifl Factor*				Bill Factor*				Bill Factor*					
26	68081 1-	1/2" Private Fire Line	0	12	\$1.77	\$0.00	0	12	\$1.79	\$0.00	0	12	\$0.00	\$1.82	\$0.00	2.01	\$0.00
27	69082 2*	Private Fire Line	0	12	\$2.83	\$0.00	13	12	\$2.86		13	12	\$446.16	\$2.90	\$452.40	3.2	\$499.20
28		Private Fire Line	0	12	\$B.85	\$0.00	23	12	\$8.95	\$2,470.20	23	12	\$2,470.20		\$2,506.08	10.02	\$2,765.52
29		Private Fire Line	0	12	\$17.71	\$0,00	29	12	\$17.90	\$5,229.20	29	12	\$6,229.20		\$6,323.15	20.04	\$6,973.92
30	68068 8*	Private Fire Line	0	12	\$28.83	\$0.00	5	12	\$28.63	\$1,717.80	5	12	\$1,717.80		\$1,743.60	32.06	\$1,923.60
31		Total Private Fire Protecti	ion <u>0</u>			\$0,00	70	-		\$10,863,36	70	'	\$10,863,36		\$11,025.24		\$12,162,24
32												•		-	*******	-	312,102,2
33															\$0.00		***
54 N	Wiscellaneous	Revenues				\$11,456.44				\$12,768.33			\$24,224.77		\$24,234,77		\$0.00 \$24.224.77
35		Total Other Reven	ues			\$11,456.44				\$12,768.33			\$24,224.77	-	\$24,224.77	-	\$24,224.77 \$24,224.77
36 T	est Year Accr	ruels				\$31,151.00				(\$83,755.00)			(\$52,604.00)	-	JEM1624.11	-	
57						**********				(303,133,00)			(332,004.00)				\$0.00
58 A	Adjusted Test	Year/ Annualized / Proposed Revenues				\$1,268,015.05				\$1,839,646,77			\$3,107,661.82	-	\$3,226,327,44	_	4
99 T	Total Per Book	ks				\$1,266,859.00				\$1,794,885,77				-			\$3,553,895.82
	Ofference					-\$1,156.05				51,794,885.77 -\$44,761.00			\$3,061,745.00		\$3,061,745.00		\$3,559,820.21
	Percentage					-0.09%				-\$44,751.00 -2.49%			(\$45,916.82) -1 50%		\$164,582.44		

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

Revenue Schedule at Test Year Rates - Proof of Revenue Company: Sanlando Utility Corp. Docket No.: 090402-WS Test Year Ended: December 51, 2008 Interim [X | Final []

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

	(X Final														Preparer: Erin Povici		
Explana	tion: Pro	ride a calculation of revenues at present and proposed rates using t			between these ra	evenues and booked rave	nues. If a rate chan	ge occurred during	the test year, a rev	enue calculation must be	made for each pe	rlod.					
(1)	(2)	(9)	(4)	(5) Yotal Billable	(6) Test Year	(7)	(8)	(9) Total Billable	(10) Test Year	(11)	(12)	(13) Total Billable	(14)	(15)	(16)	(17)	(18)
			BfHs	Gallons (000's)	Rates Effective	Test Year Revenue	Total Bills	Gallons (000's)	Retes Effective	Test Year Revenue	Total Bills	Gallons (000's)	Test Year Revenue	Present Rates			
Line	BIII		Jan - May	Jan - May	Jan - May	Jan - May	Jun - Dec	Jun -Sept	Jun - Dec	Jun - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Effective	Annualized	Proposed	Revenue at
No,	Code	Class/Meter 5lze	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008	4.1.09	Revenues	Rates	Proposed Rates
1		Residential - Base Charge															
2	58021	5/8" Residential	28,686		\$11.91	\$341,650.26	40,245		\$12.10	\$486,964.50	58,931		\$828,614,76	\$12.18	\$839,579.58	\$13.44	5926,432.64
3	58023	1" Residential	10,522		\$11.91	\$125,317,02	14,941		\$12.10	\$180,786.10	25,463		\$306,103.12	512.18	\$310,139,34	\$13.44	\$342,222.72
4	68077	Residential Wholesale - Flat Meter (per unit)		(828 units)	\$25.19	\$104,256.37		(525 units)	\$25.59	\$148,275.65	12	(828 units)	\$252,533.02	\$25.76	\$255,877,17	\$28.42	\$282,299.27
5		Total Residential Service Base Facility Charges	39,213			\$571,223.65	55,193			\$816,027.25	94,406		\$1,387,250,90		\$1,405,596.09		\$1,550,954.63
5		Consumption Charge (per 1,000 Gallons)												•		=	y2,000,004.00
7	68021	5/8" Residential (Max 10k gallons)		211,616	\$1.58	\$334,353.28		279,468	\$1.60	\$447,148.80		491,064	\$781,502.08	\$1.61	\$790,645,24	\$1.78	\$874,129,52
8	58021	5/8" Residential gallons consumed		419,444				592,020	,	• · · · · · · · · · · · · · · · · · · ·		1,011,464	*,		\$1.30j0 43;\$4	41.75	2014,125.32
9	68023	1" Residential (Max 10k gallons)		87,101	\$1.58	\$197,619.58		120,307	\$1.60	\$192,491.20		207,408	\$330,110.78	\$1.61	\$353,926,88	\$1.78	\$369,186.24
10	68023	1" Residential gallons consumed		221,683	_		_	322,213	_			543,896	,	*****	JJJ-172030	32.70	3303,100.24
11		Total Residential Service Billable Consumption		298,717	_	\$471,972.86		399,775	<u> </u>	\$639,640.00		698,492	\$1,111,612.86	•	\$1,124,572.12	•	\$1,243,315.76
12					-				_					•	7.00	-	74,4-19,743.110
13		Total Residential Service	39,213	298,717		\$1,043,196.51	55,193	399,77	5	\$1,455,667,25	94,406	698,492	\$2,498,863.76	•	\$2,530,168.21	-	\$2,794,270.39
14		Average Residential Bill	•••		•	\$26.60			·B	\$26.57			\$26.47	•	\$26.80	-	
15										7.11.7			720.47	•	320.00		\$29,60
16		Multi-Residential - Base Charge															
17	68050	5/8" Multi Residential	95		\$11.91	\$1,131,45	136		\$12.10	\$1,645,60	231		\$2,777.05	\$12,18	\$2,813.58	\$13,44	40.000
18	68052	1" Multi Residential	45		\$29.75	\$1,339,20	56		\$30.23	\$1,692.88	101		\$3,032.08	\$30.48	\$2,815.56	\$39.58	\$3,104.64
19	68053	1.5" Multi Residential	340		\$39.51	\$20,233,40	474		\$60.45	\$28,653.30	814		\$48,886,70	\$60.84	\$49,\$23.76	\$67,13	\$3,391.58
20	68054	2" Multi Residential	335		\$95.21	\$31,895.35	457		\$95.71	\$44,196.47	792		\$76,091.82	597,34	\$77,093.28	\$107.41	\$54,648.82
21	68053	3" Multi Residential	75		\$190.40	\$14,280.00	127		5193.41	\$24,563.07	202		\$38,849.07	\$194.67	\$39,323.34	\$214.80	\$85,068.72
22	68056	4" Multi Residential	10		5297.51	\$2,975.10	28		\$302.21	\$8,461,68	38		\$11,436,98		\$11,558,46	\$335.63	\$43,389.60 \$12,753.94
23	68057	6" Multi Resident(a)	5		\$595.05	\$2,975.25			\$604.45	\$4,835,60	15		\$7,810.85	\$608.58	\$7,908.94	\$671.90	\$8,726.90
24	68056		5		\$952.06	\$4,760,30	21		5967.10	\$20,509.10	26		\$25,069.40		\$23,308.14	\$1,074.06	\$27,925.56
25	68078	Multi Residential Wholesale - Flat Meter (per unit)	5	(450 units)	\$23.19	\$56,677.50	7	{450 units}	\$25.59	\$80,608,50	12	(450 units)	\$137,286.00		\$139,104.00	\$28.42	\$153,468.00
26		Total Multi-Residential Service Base Facility Charges	915			\$135,267.55	1,314			\$214,966,40	2,229	(noo anna)	\$351,233.95		\$355,706,93	320.42	\$392,472.76
27		Consumption Charge (per 1,000 Gallons)												•	3333,700,33	=	3032,472.70
28	680%	5/8" Multi Residential		643	\$1.92	\$1,228.13		899	\$1.94	\$1,744.06		1,542	\$2,972.19	\$1.95	\$3,006.90	\$2.15	fr 200 to
29	68052			931		\$632.21		407	\$1.94	\$789.58		738	\$1,421.79	\$1.95	\$1,439.10	\$2.15 \$2.15	\$3,315.30 \$1,586.70
30	68053	1.5" Multi Residential		9,343		\$17,845.13		14,708	51.94	\$28,533,52		24,051	\$45,378.65	\$1.95	\$46,899.45	\$2.15 \$2.15	\$1,586.70
81,	58054	2" Multi Residential		20,510	\$1.91	\$39,174.10		\$1,132	\$1.94	\$60,396.08		51,642	599,570.18	\$1.95	\$100,701.90	\$2.15	\$111,030.30
32	68055			12,082	\$1.91	\$23,076.62		17,357	\$1.94	533,672.58		29,439	\$56,749,20		\$57,406.05	\$2.15	\$63,293.85
33	68056			12,654	\$1.91	\$24,169.14		28,602	\$1.94	\$55,487.88		41,256	\$79,657.02	\$1.95	\$80,449.20	\$2.15 \$2.15	\$88,700.40
34	68057			4,853	\$1.91	\$8,276.03		11,452	\$1.94	\$22,216.88		15,785	\$30,492.91	\$1.95	\$30,780.73	\$2.15 \$2.15	\$55,937.75
35	68058			4,225	\$1.91	\$8,069.75		12,788	\$1.94	\$24,808,72		17.013	\$32,878.47	\$1,95	\$33,175.95	\$2.15	\$36,577.95
36		Total Multi-Residential Service Consumption		84,121	_	\$122,471.11		117,345	_	\$227,649.30		181,466	\$350,120.41		\$353,858,70	\$2.15	\$390,151.90
37							•								<u> </u>		\$3.0,131.50
38		Yotal Multi-Residential Service	915	54,121	-	\$258,738.66	1,314	117,345	-	\$442,615,70	2,229	181,466	\$701,354.36	-	\$709,565,63		\$782,624.66
39		Average Multi-Residential Service Bill			-	\$282,77			=	\$336.85	-1-41		\$314,65	•	\$318.33		
		•								9350.03			2014,55	•	5418,33		\$351.11

Revenue Schedola et Test Year Rates - Proof of Revenue Company; Sanhando Utility Corp.
Docket No.: 090402-WS
Test Year Ended: December 31, 2008
Interior (X | Fhoal []
Water [] Sewer [X]

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

	127	e a calculation of revenues at present and proposed rates using the (3)	[4]	(5) Total Billable	(6) Test Year	(7)	(8)	(9) Total Billable	(10) Test Year	(11)	(12)	(13) Total Billable	(14)	(15)	(16)	(17)	[18]
line	erii		8)lis fan - May	Gallons (000's)	Rates Effective Jan - May	Test Year Revenue Jen - May	Total Bills	Gallens (000's) Jun -Sept	Rates Effective	Test Year Revenue	Total Sills	Gallons (000's)	Test Year Revenue	Present Rates			
No.	Code	Class/Meter Size	2008	2008	2008	2008	2006	7un -sept 2008	Jun - Dec	Jun - Dec	Jan - Dec	Jan - Dec	Jan - Dec	Effective	Annualized	Proposed	Revenue at
								2000	2006	2008	2008	2008	2008	4.1.09	Revenues	Rates	Proposed Rates
1		ieneral Service - Base Charge															
2	68026	5/8" General Service	363		\$11.91	\$4,523.55	541		\$12.10	\$6,546.10							
3	68028	1" General Service	281		\$29.76	\$8,362.56	389		\$30.25	\$11,759,47	904 670		\$10,869,43	\$12.18	\$11,010.72	513.44	\$12,149.76
*	68029	1.5" General Service	128		\$59.51	\$7,819.73	181		\$60,45	\$10,941.45	304		\$20,122.03	\$30.49	\$20,388.10	\$33,58	\$22,498.60
	68030	2" General Service	140		\$93.21	\$13,329.40	227		\$96.71	\$21,953.17	367		\$18,261.18	\$60.48	518,385.92	\$56.74	\$20,288.90
•	68091	3" General Service	20		\$190.40	\$3,808.00	42		5193.41	\$8,123.22	62		\$35,282.57	\$97.34	\$35,723,78	\$107.41	\$39,419.47
_	68032	4" General Survice	20		\$297.51	\$5,950.20	54		5302,21	\$16,319.54	74		511,931.22	\$194.67	\$12,069.54	\$214.80	\$13,317.60
	68033	6" General Service	5		\$595.05	\$2,975.25	8		\$604.45	\$4,835,60	15		\$22,269,54	\$304.17	\$22,508,58	\$335.63	\$24,836.62
,,	68079	General Service Wholesale - Flat Meter (per unit)	5	(101 units)	\$25.19	\$12,751.18	,	(101 units)	\$25.59	\$18,135.12	12	(0.00	\$7,810.85	\$606.38	\$7,908.94	\$671.30	\$8,726.90
10		Total General Service Base Facility Charges	957			\$58,819.65	1,449	,,	343.33	\$98,613,47	2,406	(101 units)	\$30,886.30	\$25.76	\$31,295.31	\$28.42	\$34,526.89
11		onsumption Charge (per 1,000 Gallions)							,	730,013,41			\$157,433.12	_	\$159,290,89	_	\$175,764.80
12	68026	5/8" General Service		3,760	\$1.91	\$7,181,60		5,376	\$1.94	\$10,429.44						_	
19	58028	1" General Service		3,567	\$1.91	56,812.97		5,932	\$1.94	\$11,508.08		9,186	\$17,611.04	\$1.95	\$17,815.20	\$2.15	\$19,642,40
14	68029	1.5" General Service		4,552	\$1,91	\$8,694.32		6,400	\$1.94	\$12,416.00		9,499	\$18,321.05	\$1.95	\$18,523.05	\$2.15	\$20,422.85
15	68030	2" General Service		6,500	\$1.91	\$12,415,00		10,304	\$1.94	\$20,377,76		10,952	\$21,120.32	\$1.95	\$21,356.40	\$2.15	\$23,546.80
16	68031	3" General Service		4,176	\$1.91	\$7,976.16		7,837	\$1.94	\$15,203.78		17,004	\$32,792.76	\$1.95	\$33,157.80	\$2.15	\$36,538.60
17	68032	4" General Service		1,858	\$1.91	\$3,548,78		3,310	\$1.94	56,421,40		12,013	\$23,179.94	\$1.95	\$23,425.35	\$2.15	\$25,827.95
18	68093	6" General Service	_	12,611	\$1.91	\$24,087,01		20,823	\$1.94	\$40,396.62		5,168	\$9,970.18	\$1.95	\$10,077.60	\$2.15	\$11,111.20
19		Total General Service Consumption	_	37,024		\$70,715.84	-	60,182	- *****	\$116,753.08	-	53,434	\$64,483.63	\$1.95	\$65,196.30	\$2.15	\$71,883.10
20							-	00,302		3119,/35,08		97,206	\$187,468.92	_	\$189,551.70	_	\$208,992.90
71		Total General Service	957	37,024	•	\$129,595.49	1,449	60,182		\$215,566,53				_		_	
22		Average General Service Bill			•	\$135.36	2,747	00,102			2,406	97,206	\$344,902,04	_	\$348,842.59	_	\$384,757.70
23					•	\$233.56				\$148.63			\$143.35		\$144,99	_	\$159.92
24	Re	sidential Rouse - Base Charge												_		_	
25	68076	All Meters	31		\$8.65	\$115.15											
26		Total Residential Reuse Service Base Facility Charges	31		25,65_	\$113.15	114		\$3.69	\$420.66	145		\$533,81	\$3.74	\$542.30	\$4.13	\$598.85
27	Ce	essymption Charge (per 1,000 Gallons)	<u></u>		-	3113.15	114			\$420.56	145		\$533.81	_	\$542.30		\$598.85
28	68076	Consumption for all mater sizes		1,276	\$0.39									_		_	40,000
29		Total Residential Reuse Service Consumption	-	1,276	. \$0.39 _	\$497.64	_	4,251	\$0.39	\$1,657,89	_	5,527	\$2,155.53	\$0.40	\$2,210.80	\$0.44	\$2,431,88
50			-	1,275		\$497.64		4,251		\$1,657,89	_	5,527	\$2,155.53	*-	\$2,210.80		52,431.88
11		Total Residential Reuse Service	31	1.276					_					_		-	JA,431.00
12		Average Residential Rause Service Bill		1,2/6		\$610.79	114	4,251		\$2,078.55	145	5,527	\$2,689,34	_	\$2,753.10	-	(2.020.72
-		WAELSEE MESKIGHTISLUBRISE DELAICS BILL				\$19.70				\$18.25			\$18.55	_	\$18.99	-	\$3,030.73
,, ,, ,,	scellaneous								•				\$10.33	_	\$10.99	-	\$20.90
	wer Public A					\$0.00				\$0.00			\$0.00				
						\$0,00				\$538.00			\$538.00		\$0.00		\$0.00
18 C	ner Mischill	inėbus Revenues				\$0.00				\$5,032.50			\$5,032.50		\$538.00		\$538.00
,,		Total Other Reven	ires			\$0.00			-	\$5,570.50		-		_	\$5,032.50	_	\$5,032.50
	st Yeer Accr					\$5,915.00				(\$89,950.00)			\$5,570.50		\$5,570.50		\$5,570.50
	rfeited Disc					\$0.00				(303,530,00)			(\$34,015.00)		(\$34,015.00)		
		Year/ Annualized / Proposed Revenues				\$1,437,996.45			-	\$2,081,368.55		-	50,00	_	\$0.00	_	\$0.00
	tel Per Bool				-	44 400 000 00			-				\$3,519,365.00		\$5,562,885.03		\$3,970,253.9
12 DI	fference rcentage	•				\$1,435,790.00 -\$2,206.45				\$2,003,469.00 (\$77,899.55)			\$3,499,259.00 (\$80,106.00)	_	\$3,439,259.00	-	\$3,964,450.5

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