

CLASS A
WATER AND/OR WASTEWATER UTILITIES

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

OF

SANLANDO UTILITIES CORPORATION

Exact Legal Name of Utility
Docket No.: 110257-WS

VOLUME I



FOR THE

Test Year Ended: December 31, 2010

DOCUMENT NUMBER-DATE

07989 OCT 31 =

FPSC-COMMISSION CLERK

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

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
<u>RATE SCHEDULES</u>		
E-1	83	Rate Schedule
E-2	85	Revenue Schedule at Present and Proposed Rates
E-3	95	Customer Monthly Billing Schedule
E-4	96	Miscellaneous Service Charges
E-5	98	Miscellaneous Service Charge Revenue
E-6	100	Public Fire Hydrants Schedule
E-7	101	Private Fire Protection Schedule
E-8	102	Contracts and Agreements Schedule
E-9	103	Tax or Franchise Fee Schedule
E-10	104	Service Availability Charges Schedule
E-11	105	Guaranteed Revenues Received Schedule
E-12	106	Class A Utility Cost of Service Study
E-13	107	Projected Test Year Revenue Calculation
E-14	108	Billing Analysis Schedule (contained in Volume II)
<u>ENGINEERING SCHEDULES</u>		
F-1	109	Gallons of Water Pumped, Sold and Unaccounted For
F-2	110	Gallons of Wastewater Treated
F-3	111	Water Treatment Plant Data
F-4	112	Wastewater Treatment Plant Data
F-5	113	Used and Useful Calculations - Water Treatment Plant
F-6	114	Used and Useful Calculations - Wastewater Treatment Plant
F-7	115	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	116	Margin Reserve Calculations - Water and Wastewater
F-9	117	Equivalent Residential Connections - Water
F-10	118	Equivalent Residential Connections - Wastewater
<u>INTERIM RATE SCHEDULES</u>		
A-1 Interim	119	Water Rate Base - Interim
A-2 Interim	120	Sewer Rate Base - Interim
A-3 Interim	121	Adjustments to Rate Base
B-1 Interim	125	Schedule of Water Operating Statement - Interim
B-2 Interim	126	Schedule of Sewer Operating Statement - Interim
B-3 Interim	127	Adjustments to Operating Income
B-15 Interim	131	Taxes Other Than Income
C-1 Interim	132	Reconciliation of Total Income Tax Provision
C-2 Interim	133	State and Federal Income Tax Calculation - Current
C-5 Interim	135	Deferred Tax Expense - Interim
D-1 Interim	137	Requested Cost of Capital
D-2 Interim	138	Reconciliation of Capital Structure to Rate Base
D-4 Interim	139	Short-Term Debt
E-1 Interim	140	Rate Schedule - Present, and Interim
E-2 Interim	142	Revenue Schedule at Present and Interim Rates

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

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
VOLUME I		
<u>RATE BASE</u>		
A-1	1	Schedule of Rate Base - Water - Final
A-2	2	Schedule of Rate Base - Sewer
A-3	3	Adjustments to Rate Base - Final
A-4	7	Annual Plant Additions and Balances
A-5	8	Water Plant in Service by Primary Account
A-6	10	Sewer Plant in Service by Primary Account
A-7	12	Summary of Non-Used & Useful Plant
A-8	13	Annual Accumulated Depreciation Additions and Balances
A-9	14	Water Accumulated Depreciation by Primary Account
A-10	16	Sewer Accumulated Depreciation by Primary Account
A-11	18	Annual CIAC Additions and Balances
A-12	19	CIAC by Classification
A-13	21	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	22	Accumulated Amortization of CIAC by Classification
A-15	24	Schedule of AFUDC Rates Used
A-16	25	Annual Advances for Construction Additions and Balances
A-17	26	Calculation of Working Capital Allowance
A-18	27	Comparative Balance Sheet - Assets
A-19	29	Comparative Balance Sheet - Liabilities & Owners' Equity
<u>NET OPERATING INCOME</u>		
B-1	31	Schedule of Water Operating Statement - Final
B-2	32	Schedule of Sewer Operating Statement - Final
B-3	33	Adjustments to Operating Income - Final
B-4	37	Test Year Operating Revenues
B-5	38	Operation and Maintenance Expenses by Month - Water
B-6	39	Operation and Maintenance Expenses by Month - Sewer
B-7	40	Comparative Operation and Maintenance Expenses - Water
B-8	42	Comparative Operation and Maintenance Expenses - Sewer
B-9	43	Schedule of Test Year Contractual Services
B-10	44	Analysis of Rate Case Expense
B-11	45	Analysis of Major Maintenance Projects - Water and Sewer
B-12	46	Schedule of Allocated Expenses
B-13	59	Depreciation Expense - Water
B-14	60	Depreciation Expense - Sewer
B-15	61	Schedule of Taxes Other than Income
<u>INCOME TAX</u>		
C-1	62	Reconciliation of Total Income Tax Provision - Final
C-2	63	State and Federal Income Tax Calculation - Current -Final
C-3	65	Schedule of Interest in Tax Expense Calculation
C-4	66	Book/Tax Differences - Permanent
C-5	67	Deferred Tax Expense - Final
C-6	69	Accumulated Deferred Income Taxes - Final
C-7	72	Investment Tax Credits
C-8	73	Parent(s) Debt Information
C-9	74	Income Tax Returns
C-10	75	Miscellaneous Tax Information
<u>COST OF CAPITAL</u>		
D-1	76	Requested Cost of Capital - Final
D-2	77	Reconciliation of Capital Structure to Requested Rate Base - Final
D-3	78	Preferred Stock Outstanding
D-4	79	Short-Term Debt
D-5	80	Long-Term Debt
D-6	81	Variable Rate Long-Term Debt
D-7	82	Schedule of Customer Deposits

Schedule of Water Rate Base

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Schedule Year Ended: 12/31/2010
 Interim [] Final [X]
 Historic [X] Projected []

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

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 24,623,945	\$ (2,082,422) (A)	\$ 22,541,523	A-3, A-5
2					
3	Utility Land & Land Rights	128,519	(31,363) (A)	97,156	A-3, A-5
4					
5	Less: Non-Used & Useful Plant			-	A-7
6					
7	Construction Work in Progress	10,151	(10,151) (B)	-	A-3
8					
9	Less: Accumulated Depreciation	(12,371,122)	1,025,527 (C)	(11,345,595)	A-3, A-9
10					
11	Less: CIAC	(11,942,826)	522,723 (D)	(11,420,103)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	9,038,180	(71,829) (E)	8,966,351	A-3, A-14
14					
15	Acquisition Adjustments				-
16					
17	Accum. Amort. of Acq. Adjustments				-
18					
19	Advances For Construction				A-3, A-16
20					
21	Working Capital Allowance		257,178 (F)	257,178	A-3, A-17
22					
23	Total Rate Base	\$ 9,486,847	\$ (390,337)	\$ 9,096,510	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Schedule Year Ended: 12/31/2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-2
 Page 1 of 1
 Preparer: Kirsten Markwell

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 25,530,759	\$ 4,691,232 (A)	\$ 30,221,991	A-3, A-6
2					
3	Utility Land & Land Rights	203,894	166 (A)	204,060	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work in Progress	28,411	(28,411) (B)	-	A-3
8					
9	Less: Accumulated Depreciation	(13,380,589)	(457,362) (C)	(13,837,951)	A-3, A-10
10					
11	Less: CIAC	(13,202,126)	643,365 (D)	(12,558,761)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	10,007,078	98,999 (E)	10,106,077	A-3, A-14
14					
15	Acquisition Adjustments				-
16					
17	Accum. Amort. of Acq. Adjustments				-
18					
19	Advances For Construction				A-3, A-16
20					
21	Working Capital Allowance	-	313,377 (F)	313,377	A-3, A-17
22					
23	Total Rate Base	<u>\$ 9,187,427</u>	<u>\$ 5,261,367</u>	<u>\$ 14,448,793</u>	

Schedule of Adjustments to Rate Base
 Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Schedule Year Ended: 12/31/2010
 Interim [] Final [X]
 Historic [X] Projected []

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

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) Restate UPIS Per COA for 1/1/2010 - 11/30/2010 (booked 12/2010)		
3	301.1 / 351.1 Organization	(443)	(396)
4	302.1 / 352.1 Franchises	(122,700)	(78,218)
5	303.2 Land & Land Rights Source of Supply	(24,609)	
6	303.3 Land & Land Rights Water Treatment	(4,615)	
7	303.5 / 353.7 Land & Land Rights General Plt	(2,352)	(188,210)
8	304.3 Structures & Improvements Water Treatment	1,941,257	
9	304.5 / 354.7 Structures & Improvements General Plt	(1,950,083)	(4,352,271)
10	307.2 Wells & Springs	9,255	
11	311.2 Electric Pump Equip SOS	6,340	
12	311.3 Electric Pump Equip Water Treatment	68,846	
13	311.4 Electric Pump Equip T & D	(6,339)	
14	320.3 Water Treatment Equipment	(87)	
15	330.4 Distribution Reservoirs & Standpipes	(35,105)	
16	331.4 Transmission & Distribution Mains	(219,885)	
17	333.4 Service Lines	(2)	
18	334.4 Meters	(406)	
19	340.5 / 390.7 Office Furniture & Equipment	(3,529)	(2,754)
20	343.5 / 393.5 Tools, Shop & Garage Equipment	(7,998)	(6,241)
21	344.5 / 394.7 Laboratory Equipment	2,238	1,746
22	346.5 / 396.7 Communication Equipment	(15,712)	(12,260)
23	347.5 / 397.7 Miscellaneous Equipment	6,590	5,142
24	348.5 Water Plant Allocated	22,697	
25	353.5 Land & Land Rights Reclaimed Water		188,210
26	354.3 Structures & Improvements - Pump Lift Station		(4,891)
27	354.4 Structures & Improvements - Treatment & Disposal		4,352,271
28	360.2 Force Mains		(193,610)
29	361.2 Sewer Gravity Mains / Manholes		150,603
30	363.2 Services to Customers		194,451
31	371.3 Pumping Equipment		462
32	375.6 Reuse Transmission & Distribution		(295,299)
33	380.4 Treatment & Disposal Equip Wastewater Treatment		(38,955)
34	389.4 Other Plt & Misc. Equipment		(111)
35	Total Restatement of UPIS	\$ (336,643)	\$ (280,330)
36	(2) Restate rate base allocations from WSC / Utilities Inc.		
37	302.1 Franchises	(610)	
38	303.5 / 353.7 Land & Land Rights	213	166
39	304.5 / 354.7 Structures & Improvements	22,950	17,907
40	340.5 / 390.7 Office Furniture & Equipment	(18,183)	(14,188)
41	343.5 / 393.7 Tools, Shop & Garage Equipment	4,080	3,183
42	346.5 / 396.7 Communication Equipment	2,324	1,813
43	348.5 Water Plant Allocated	(71,184)	
44	Total restatement of allocations.	\$ (60,411)	\$ 8,882
45	(3) Adjust Common Plant Allocations between Systems		
46	304.5 / 354.7 Structures & Improvements	(214,103)	214,103
47	340.5 / 390.7 Office Furniture & Equipment	(998,168)	998,168
48	341.5 / 341.7 Transportation Equipment	(396,223)	396,223
49	343.5 / 393.7 Tools, Shop & Garage Equipment	(123,126)	123,126
50	344.5 / 394.7 Laboratory Equipment	(9,617)	9,617
51	345.5 / 395.7 Power Operated Equipment	(238)	238
52	346.5 / 396.7 Communication Equipment	(11,704)	11,704
53	347.5 / 397.7 Miscellaneous Equipment	35,579	(35,579)
54	348.5 / 398.7 Other Plant Allocated	(9,801)	9,801
55	Total Common Plant Allocations between Systems	\$ (1,727,402)	\$ 1,727,402
56			
57	(4) 351 / 391 Adjust for Vehicle usage by Sanlando	\$ (104,282)	\$ (81,368)
58			
59	Adjustments to Test Year Utility Plant in Service	\$ (2,228,737)	\$ 1,374,586

Schedule of Adjustments to Rate Base
 Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Schedule Year Ended: 12/31/2010
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: A-3
 Page 2 of 4
 Preparer: Kirsten Markwell

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 contd.		
2	(5) Pro Forma Plant Additions		
3	331.4 SR 434 FDOT Widening T & D Mains	\$ 120,312	
4	360.2 SR 434 FDOT Widening Force Main		33,000
5	360.2 Des Pinar Force Main Replacement		61,644
6	380.4 WWTP Filter Replacement		496,752
7	375.6 Eng-Wekiva-Apopka Reuse Main		125,000
8	375.6 Wekiva-Apopka Reuse Main		3,000,000
9	Total Pro Forma Plant Additions	\$ 120,312	\$ 3,716,396
10	(6) Retirements related to Pro Forma Additions		
11	331.4 SR 434 FDOT Widening T & D Mains	(5,360)	
12	360.2 SR 434 FDOT Widening Force Main		(7,020)
13	360.2 Des Pinar Force Main Replacement		(20,000)
14	380.4 WWTP Filter Replacement		(372,564)
15	Total Retirements	\$ (5,360)	\$ (399,584)
16	Total Adjustments to Utility Plant in Service	\$ (2,113,785)	\$ 4,691,398
17	(B) Construction Work in Progress		
18	To remove from rate base average construction work in progress	\$ (10,151)	\$ (28,411)
19	Total Construction Work in Progress	\$ (10,151)	\$ (28,411)
20	(C) Accumulated Depreciation		
21	(1) Restate Accum Depreciation Per COA for 1/1/2010 - 11/30/2010 (booked 12/2010)		
22	301.1 / 351.1 Organization	14	(793)
23	302.1 / 352.1 Franchises	13,526	22,710
24	304.2 Structures & Improvements Source of Supply	13,169	
25	304.3 Structures & Improvements Water Treatment	(167,133)	
26	304.5 / 354.7 Office Structures & Improvements	114,304	3,382,968
27	307.2 Wells & Springs	(308)	
28	308.2 Infiltration Gallery	1,760	
29	309.2 Supply Mains	1	
30	310.2 Power Generation Equipment	(36)	
31	311.2 Electric Pump Equip SOS	(26)	
32	311.3 Electric Pump Equip Water Treatment	(6,244)	
33	311.4 Electric Pump Equip T&D	(1)	
34	320.3 Water Treatment Equipment	(321)	
35	330.4 Distribution Reservoirs & Standpipes	11,734	
36	331.4 Transmission & Distribution Mains	57,373	
37	333.4 Service Lines	(781)	
38	334.4 Meter Installations	(148)	
39	334.4 Meters	(1,762)	
40	335.4 Hydrants	(107)	
41	336.4 Backflow Prevention Devices	(15)	
42	339.3 Other Miscellaneous Equipment Water Treatment	(83)	
43	339.4 Other Miscellaneous Equipment Transmission & Distribution	(456)	
44	340.5 / 390.7 Office Furniture & Equipment	8,475	6,613
45	343.5 / 393.7 Tools, Shop & Garage Equipment	11,940	9,316
46	344.5 / 394.7 Laboratory Equipment	(4,299)	(3,354)
47	345.5 / 395.7 Power Operated Equipment	(45)	(35)
48	346.5 / 396.7 Communication Equipment	21,797	17,008
49	347.5 / 397.7 Miscellaneous Equipment	690	538
50	348.5 Other Plant	(75)	
51	354.2 Structures & Improvements - Collection		(3)
52	354.3 Structures & Improvements - Pump Lift Station		(57,862)
53	354.4 Structures & Improvements Wastewater Treatment		(3,378,362)
54	355.2 Power Generation Equipment Collection		15
55	355.4 Power Generation Equipment Treatment & Disposal		(42)
56	360.2 Force Mains		(829)
57	361.2 Sewer Gravity Mains		(76,566)
58	363.2 Services to Customers		6,385
59	364.2 Flow Measuring Devices		(96)
60	366.6 Reuse Services		(25)
61	367.6 Reuse Meters & Installations		(4)
62	371.3 Pumping Equipment		(277)
63	371.5 Pumping Equipment Reclaimed Water Treatment		(67)
64	374.6 Reuse Distribution Reservoirs		2
65	375.6 Reuse Transmission & Distribution		57,127
66	380.4 Treatment & Disposal Equip Wastewater Treatment		(43,078)
67	382.4 Outfall Lines		(20)
68	389.2 Other Plant Collection		(80)
69	389.3 Other Plant Pump		(1,424)
70	389.4 Other Plant Wastewater Treatment		(1,268)
71	389.5 Other Plant Reclaimed Water Treatment		(182)
72	Total Adjustment to Accum Depreciation per COA	\$ 72,944	\$ (61,686)

Schedule of Adjustments to Rate Base
 Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Schedule Year Ended: 12/31/2010
 Interim [] Final [X]
 Historic [X] Projected []

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

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

Line No.	Description	Water	Wastewater
1	(C) Accumulated Depreciation contd.		
2	(2) Restate rate base allocations from WSC / Utilities, Inc.		
3	302.1 Franchises	18	
4	304.5 / 354.7 Structures & Improvements	(12,693)	(9,904)
5	340.5 / 390.7 Office Furniture & Equipment	87,798	68,507
6	343.5 / 393.7 Tools, Shop & Garage Equipment	(3,175)	(2,477)
7	346.5 / 396.7 Communication Equipment	4,272	3,333
8	348.5 Other Tangible Plt Water	19,129	
9	Total Rate Base Allocation Adjustment from Utilities, Inc.	\$ 95,351	\$ 59,459
10	(4) Adjust Common Plant Allocations between Systems based on ERC		
11	304.5 / 354.7 Structures & Improvements	76,291	(76,291)
12	340.5 / 390.7 Office Furniture & Equipment	389,240	(389,240)
13	341.5 / 341.7 Transportation Equipment	309,919	(309,919)
14	343.5 / 393.7 Tools, Shop & Garage Equipment	7,745	(7,745)
15	344.5 / 394.7 Laboratory Equipment	2,072	(2,072)
16	345.5 / 345.7 Power Operated Equipment	(2)	2
17	346.5 / 396.7 Communication Equipment	(24,961)	24,961
18	347.5 / 397.7 Miscellaneous Equipment	(9,181)	9,181
19	Total Common Plant Allocations between Systems	\$ 751,122	\$ (751,122)
20	(5) Adjust accumulated depreciations for vehicle usage by Sanlando	\$ 103,554	\$ 80,800
21	Adjustments to Test Year Utility Accumulated Depreciation	\$ 1,022,971	\$ (672,549)
22	(6) Pro Forma Plant Additions		
23	331.4 SR 434 FDOT Widening T & D Mains	(2,803)	
24	360.2 SR 434 FDOT Widening Force Main		(1,099)
25	360.2 Des Pinar Force Main Replacement		(2,053)
26	380.4 WWTP Filter Replacement		(27,619)
27	375.6 Eng-Wekiva-Apopka Reuse Main		(2,913)
28	375.6 Wekiva-Apopka Reuse Main		(69,900)
29	Total Pro Forma Plant Additions	\$ (2,803)	\$ (103,584)
30	(7) Retirements related to Pro Forma Additions		
31	331.4 SR 434 FDOT Widening T & D Mains	5,360	
32	360.2 SR 434 FDOT Widening Force Main		7,020
33	360.2 Des Pinar Force Main Replacement		20,000
34	380.4 WWTP Filter Replacement		291,750
35	Total Adjustments Accum Depr - Retirements	\$ 5,360	\$ 318,770
36	Pro Forma Adjustments to Accumulated Depreciation	\$ 2,557	\$ 215,186
37			
38	Total Adjustments to Accumulated Depreciation	\$ 1,025,527	\$ (457,362)
39	(D) Contributions in Aid of Construction		
40	(1) Restate CIAC Per COA for 1/1/2010 - 11/30/2010 (booked 12/2010)		
41	Transmission & Distribution Mains	117,126	
42	Service Lines	18,712	(104,988)
43	Force Mains		107,315
44	Gravity Mains / Manholes		104,052
45	Outfall Lines		9,800
46	Adjustments CIAC - Lines	\$ 135,838	\$ 116,178
47	Meters	18,308	
48	Meter Installations	649	
49	Hydrants	11,057	
50	Adjustments CIAC - Meters & Meter Installations	\$ 30,014	\$ -
51	Structures & Improvements Source of Supply	805	
52	Structures & Improvements Water Treatment	4,185	
53	Wells & Springs	10,923	
54	Electric Pump Equipment Water Treatment	19,741	
55	Water Treatment Equipment	5,260	
56	Distribution Reservoirs & Standpipes	17,056	
57	Other Tangible	354,593	
58	Structures & Improvements Pump Lift Station		25,480
59	Structures & Improvements Wastewater Treatment		(3,046,305)
60	Structures & Improvements General Plant		3,500,218
61	Plant Mod Fee		(1,641)
62	Treatment & Disposal Treatment Equipment		69,677
63	Adjustments CIAC - Property	\$ 412,563	\$ 547,427
64			
65	Tap	\$ (40,309)	\$ (20,241)
66			
67	Total Adjustments to CIAC per COA	\$ 538,105	\$ 643,365

Schedule of Adjustments to Rate Base
 Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Schedule Year Ended: 12/31/2010
 Interim [] Final [X]
 Historic [X] Projected []

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

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	(D) Contributions in Aid of Construction contd.		
2	(2) Reclass CIAC from Miscellaneous Revenues:		
3	CIAC Suspense	(10,000)	
4	Connection Meter Fee	(5,383)	
5	Total Adjustments to reclass CIAC	\$ (15,383)	\$ -
6			
7	Total Adjustments CIAC	\$ 522,723	\$ 643,365
8	(E) Accumulated Amortization Contributions in Aid of Construction		
9	(1) Restate Accum Amort CIAC Per COA for 1/1/2010 - 11/30/2010 (booked 12/2010)		
10	Transmission & Distribution Mains	(177,433)	
11	Service Lines	5,559	72,452
12	Reuse Services		3,350
13	Force Mains		(70,086)
14	Gravity Mains / Manholes		(31,114)
15	Outfall Lines		8,258
16	Adjustments CIAC Amortization - Lines	\$ (171,873)	\$ (17,141)
17	Meters	1,848	
18	Meter Installations	70	
19	Hydrants	1,117	
20	Adjustments CIAC Amortization - Meters & Meter Installations	\$ 3,036	\$ -
21	Organization	238,005	183,284
22	Structures & Improvements Source of Supply	(2,269)	
23	Structures & Improvements Water Treatment	866	
24	Wells & Springs	2,345	
25	Electric Pump Equipment Water Treatment	(3,290)	
26	Electric Pump Equipment SRC	(11,346)	
27	Electric Pump Equipment Trans & Dist	(522)	
28	Water Treatment Equipment	(25,383)	
29	Distribution Reservoirs & Standpipes	(29,435)	
30	Other Tangible	(26,345)	
31	Structures & Improvements Pump Lift Station		(56,833)
32	Structures & Improvements Wastewater Treatment		2,701,822
33	Structures & Improvements General Plant		(2,587,753)
34	Plant Mod Fee	63	(5)
35	Treatment & Disposal Treatment Equipment		(119,695)
36	Reserve Capacity Fee	13	(49)
37	Plant Mtr Fee	106	
38			
39	Adjustments CIAC Amortization - Property	\$ 142,807	\$ 120,771
40			
41	Tap	\$ (45,798)	\$ (4,632)
42			
43	Total Adjustments to CIAC Amortization per COA	\$ (71,829)	\$ 98,999
44			
45	(F) Working Capital per Schedule A-17	\$ 257,178	\$ 313,377
46			
47	(G) Restate Deferred Asset allocations from WSC / Utilities Inc.		
48	Deferred Rate Case Expense	951	742
49	Rate Case Accumulated Amortization	(327)	(255)
50	Deferred Maintenance	(2,361)	(1,842)
51	Deferred Maintenance Accumulated Amortization	3,252	2,537

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.: 110257-WS
Test Year Ended: 12/31/2010

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/2008	\$ 22,406,015	\$ 26,918,141
2	Additions	540,434	510,785
3	Retirements		
4	Adjustment - Rounding		
5	Balance 12/31/2009 ¹	\$ 22,946,449	\$ 27,428,926
6	Adjustments per Docket 090402-WS	(260,150)	(326,282)
7	Adjustment Annual Report balance		1,099
8	Additions	432,877	472,694
9	Retirements	(25,773)	(2,562)
10	Adjustments	(31,925)	(197,090)
11	Adjustment - Rounding	1	1
12	Balance 12/31/2010 ²	23,061,479	27,376,786

¹ Balance per 2009 Annual Report

² Balance per 2010 Annual Report

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

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Schedule Year Ended: 12/31/2010
 Historic [X] Projected []

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

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/09	(3) Test Year 12/31/10	(4) 13 Month Average Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ 480	\$ -	\$ 443	\$ (443)	\$ (0)		
3	302.1 Franchises	279,907	147,067	269,702	(123,310)	146,392		
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-		
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	46,000	19,340	43,949	(24,609)	19,340		
7	304.2 Structures & Improvements	199,118	204,579	203,276		203,276		
8	305.2 Collect. & Impound. Reservoirs	-	-	-		-		
9	306.2 Lake, River & Other Intakes	-	-	-		-		
10	307.2 Wells & Springs	828,617	828,617	828,617	9,255	837,872		
11	308.2 Infiltration Galleries & Tunnels	138,232	138,232	138,232		138,232		
12	309.2 Supply Mains	1,391	1,391	1,391		1,391		
13	310.2 Power Generation Equipment	3,729	3,729	3,729		3,729		
14	311.2 Pumping Equipment	10,867	10,867	10,867	6,340	17,207		
15	339.2 Other Plant & Misc. Equipment	-	-	-		-		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	75,027	70,027	74,643	(4,615)	70,028		
18	304.3 Structures & Improvements	381,012	2,617,916	553,436	1,941,257	2,494,693		
19	311.3 Pumping Equipment	2,913,354	3,132,678	2,997,411	68,846	3,066,257		
20	320.3 Water Treatment Equipment	398,278	398,675	398,506	(87)	398,419		
21	339.3 Other Plant & Misc. Equipment	2,745	2,745	2,745		2,745		
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	-	-	-		-		
24	304.4 Structures & Improvements	-	-	-		-		
25	311.4 Pumping Equipment	52,922	145,367	68,417	(6,339)	62,078		
26	330.4 Distr. Reservoirs & Standpipes	1,092,739	1,056,444	1,096,739	(35,105)	1,061,634		
27	331.4 Transm. & Distribution Mains	8,024,476	7,868,345	8,040,973	(104,933)	7,936,040		
28	333.4 Services	1,435,494	1,519,535	1,468,495	(2)	1,468,493		
29	334.4 Meters & Meter Installations	1,513,403	1,518,748	1,528,918	(406)	1,528,512		
30	335.4 Hydrants	724,449	749,525	735,141		735,141		
31	336.4 Backflow Prevention Devices	355	675	453		453		
32	339.4 Other Plant & Misc. Equipment	7,825	4,673	7,582		7,582		
33	GENERAL PLANT							
34	303.5 Land & Land Rights	10,245	7,757	9,927	(2,139)	7,788		
35	304.5 Structures & Improvements	2,589,797	538,241	2,438,581	(2,141,236)	297,345		
36	340.5 Office Furniture & Equipment	2,336,996	2,418,271	2,336,592	(1,019,880)	1,316,712		
37	341.5 Transportation Equipment	878,064	940,221	904,023	(500,505)	403,518		
38	342.5 Stores Equipment	-	-	-		-		
39	343.5 Tools, Shop & Garage Equipment	363,012	359,203	364,441	(127,044)	237,397		
40	344.5 Laboratory Equipment	21,961	26,385	22,376	(7,380)	14,996		
41	345.5 Power Operated Equipment	1,033	1,033	1,033	(238)	795		
42	346.5 Communication Equipment	118,549	82,341	124,147	(25,093)	99,054		
43	347.5 Miscellaneous Equipment	5,235	17,945	6,212	42,169	48,381		
44	348.5 Other Plant - Allocations	306,856	22,979	71,467	(58,289)	13,178		
45	Total	\$ 24,762,166	\$ 24,853,555	\$ 24,752,464	\$ (2,113,785)	\$ 22,638,679		
46	Reconciliation to Annual Report							
47	Annual Allocations between Systems:							
48	304.5 Structures & Improvements	(88,097)	(234,334)					
49	340.5 Office Furniture & Equipment	(954,604)	(1,051,007)					
50	341.5 Transportation Equipment	(380,202)	(420,749)					
51	343.5 Tools, Shop & Garage Equipment	(100,238)	(115,145)					
52	344.5 Laboratory Equipment	(9,509)	(11,319)					
53	345.5 Power Operated Equipment	(447)	44					
54	346.5 Communication Equipment	13,207	10,218					
55	347.5 Miscellaneous Equipment	(2,267)	40,223					
56	348.5 Other Plant - Allocations	(293,560)	(10,007)					
57	Total Per Annual Report	22,946,449	23,061,479					

* Including Allocations between Systems.

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

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 110257-W5
Schedule Year Ended: 12/31/2010
Historic [X] Projected []

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

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Dec-09	(3) Jan-10	(4) Feb-10	(4) Mar-10	(6) Apr-10	(7) May-10	(8) Jun-10	(9) Jul-10	(10) Aug-10	(11) Sep-10	(12) Oct-10	(13) Nov-10	(14) Dec-10	(15) 13- Month Average
1	INTANGIBLE PLANT														
2	301.1 Organization	\$ 480	\$ 480	\$ 480	\$ 480	\$ 480	\$ 480	\$ 480	\$ 480	\$ 480	\$ 480	\$ 480	\$ 480	\$ 480	443
3	302.1 Franchises	279,907	279,907	279,907	279,907	279,908	279,908	279,907	279,907	279,907	279,907	279,992	279,992	147,067	269,702
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	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	19,340	43,949
7	304.2 Structures & Improvements	199,118	199,118	203,826	203,826	203,826	203,826	203,826	203,826	203,826	203,826	204,579	204,579	204,579	203,276
8	305.2 Collect. & Impound. Reservoirs														
9	306.2 Lake, River & Other Intakes														
10	307.2 Wells & Springs	828,617	828,617	828,617	828,617	828,617	828,617	828,617	828,617	828,617	828,617	828,617	828,617	828,617	828,617
11	308.2 Infiltration Galleries & Tunnels	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232	138,232
12	309.2 Supply Mains	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391
13	310.2 Power Generation Equipment	3,729	3,729	3,729	3,729	3,729	3,729	3,729	3,729	3,729	3,729	3,729	3,729	3,729	3,729
14	311.2 Pumping Equipment	10,867	10,867	10,867	10,867	10,867	10,867	10,867	10,867	10,867	10,867	10,867	10,867	10,867	10,867
15	339.2 Other Plant & Misc. Equipment														
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	75,027	75,027	75,027	75,027	75,027	75,027	75,027	75,027	75,027	75,027	75,027	75,027	70,027	74,643
18	304.3 Structures & Improvements	381,012	381,012	381,012	381,012	381,205	381,205	381,205	381,205	381,205	381,847	382,319	382,319	2,617,916	553,436
19	311.3 Pumping Equipment	2,913,354	2,914,826	2,916,025	2,922,361	2,961,219	2,961,219	2,961,421	2,961,579	3,078,094	3,082,887	3,080,145	3,080,540	3,132,678	2,997,411
20	320.3 Water Treatment Equipment	398,278	398,278	398,278	398,278	398,278	398,683	398,683	398,683	398,683	398,683	398,683	398,683	398,410	398,506
21	339.3 Other Plant & Misc. Equipment	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745
22	TRANSMISSION & DISTRIBUTION PLANT														
23	303.4 Land & Land Rights														
24	304.4 Structures & Improvements														
25	311.4 Pumping Equipment	52,922	61,526	62,961	62,961	62,961	62,961	62,961	62,961	62,961	62,961	62,961	62,961	145,367	68,417
26	330.4 Distr. Reservoirs & Standpipes	1,092,739	1,101,639	1,101,639	1,101,639	1,101,639	1,101,639	1,102,072	1,102,072	1,102,072	1,102,072	1,095,935	1,096,009	1,056,444	1,096,739
27	331.4 Transm. & Distribution Mains	8,024,476	8,026,869	8,034,853	8,039,991	8,042,799	8,054,246	8,053,076	8,061,075	8,068,462	8,076,100	8,079,808	8,102,552	7,868,345	8,040,973
28	333.4 Services	1,435,494	1,440,462	1,447,294	1,447,842	1,450,391	1,455,835	1,462,707	1,467,505	1,478,324	1,483,726	1,486,100	1,515,220	1,519,535	1,468,495
29	334.4 Meters & Meter Installations	1,513,403	1,518,961	1,527,109	1,535,035	1,542,772	1,554,768	1,565,444	1,585,409	1,482,585	1,496,528	1,511,727	1,523,449	1,518,748	1,528,918
30	335.4 Hydrants	724,449	724,449	730,656	730,656	730,656	730,656	730,735	733,007	736,008	743,876	742,788	749,368	749,525	735,141
31	336.4 Backflow Prevention Devices	355	355	355	355	355	355	355	355	355	675	675	675	675	453
32	339.4 Other Plant & Misc. Equipment	7,825	7,825	7,825	7,825	7,825	7,825	7,825	7,825	7,825	7,825	7,825	7,825	4,673	7,582
33	GENERAL PLANT														
34	303.5 Land & Land Rights	10,245	10,241	10,244	10,217	10,223	10,192	10,194	10,190	10,227	10,217	9,545	9,557	7,757	9,927
35	304.5 Structures & Improvements	2,589,797	2,589,781	2,590,146	2,589,229	2,589,893	2,588,822	2,588,619	2,588,483	2,589,461	2,589,346	2,634,734	2,634,996	538,241	2,438,581
36	340.5 Office Furniture & Equipment	2,336,996	2,337,907	2,340,780	2,292,596	2,298,847	2,293,630	2,296,520	2,301,121	2,314,381	2,314,350	2,412,090	2,418,205	2,418,271	2,336,592
37	341.5 Transportation Equipment	878,064	878,347	878,558	878,066	893,226	892,619	891,809	891,779	891,481	892,002	1,005,942	940,191	940,221	904,023
38	342.5 Stores Equipment														
39	343.5 Tools, Shop & Garage Equipment	363,012	363,033	363,049	363,010	363,457	363,410	363,350	363,351	363,332	363,370	372,750	373,402	359,203	364,441
40	344.5 Laboratory Equipment	21,961	21,961	21,961	22,069	22,069	22,069	22,069	22,069	22,069	22,069	22,069	22,069	26,385	22,376
41	345.5 Power Operated Equipment	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033
42	346.5 Communication Equipment	118,549	118,541	119,772	119,656	119,716	119,580	131,739	144,857	145,132	145,071	149,593	99,365	82,341	124,147
43	347.5 Miscellaneous Equipment	5,235	5,235	5,235	5,235	5,235	5,235	5,235	5,235	5,235	5,235	5,235	5,235	17,945	6,212
44	348.5 Other Plant - Allocations	306,856	306,856	306,856	(1,609)	(1,609)	(1,609)	(1,609)	(1,609)	(1,609)	(1,609)	(1,609)	(1,609)	22,979	71,467
45	Total	\$ 24,762,166	\$ 24,795,250	\$ 24,836,464	\$ 24,498,473	\$ 24,573,011	\$ 24,595,195	\$ 24,626,265	\$ 24,679,006	\$ 24,728,136	\$ 24,769,086	\$ 25,052,009	\$ 25,013,432	\$ 24,853,555	\$ 24,752,464
46	Reconciliation to Annual Report														
47	Annual Allocations between Systems:														
48	304.5 Structures & Improvements	(88,097)													(234,334)
49	340.5 Office Furniture & Equipment	(954,604)													(1,051,007)
50	341.5 Transportation Equipment	(380,202)													(420,749)
51	343.5 Tools, Shop & Garage Equipment	(100,238)													(115,145)
52	344.5 Laboratory Equipment	(9,509)													(11,319)
53	345.5 Power Operated Equipment	(447)													44
54	346.5 Communication Equipment	13,207													10,218
55	347.5 Miscellaneous Equipment	(2,267)													40,223
56	348.5 Other Plant - Allocations	(293,560)													(10,007)
57	Total Per Annual Report	22,946,449													23,061,479

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

Florida Public Service Commissi

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Schedule Year Ended: 12/31/2010
 Historic [X] Projected []

Schedule: A-6
 Page 1 of 2
 Preparer: Kirsten Markwell
 Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/09	(3) Test Year 12/31/10	(4) 13 Month Average Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 429	\$ -	\$ 396	\$ (396)	\$ -		
3	352.1 Franchises	87,919	3,182	81,400	(78,218)	3,182		
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-		
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-	-	-	-	-		
7	354.2 Structures & Improvements	-	625	337	-	337		
8	355.2 Power Gen Equipment	1,275	1,275	1,275	-	1,275		
9	360.2 Collection Sewers - Force	319,508	132,985	310,701	(125,986)	184,715		
10	361.2 Collection Sewers - Gravity	7,533,028	7,748,983	7,558,117	150,603	7,708,720		
11	362.2 Special Collecting Structures	-	-	-	-	-		
12	363.2 Services to Customers	-	215,640	17,558	194,451	212,009		
13	364.2 Flow Measuring Devices	414	2,907	2,715	-	2,715		
14	365.2 Flow Measuring Installations	-	-	-	-	-		
15	389.2 Other Plant & Misc. Equipment	2,396	2,396	2,396	-	2,396		
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	-	-	-	-	-		
18	354.3 Structures & Improvements	3,222,657	3,207,918	3,218,230	(4,891)	3,213,339		
19	370.3 Receiving Wells	-	-	-	-	-		
20	371.3 Pumping Equipment	65,879	121,728	98,921	462	99,383		
21	389.3 Other Plant & Misc. Equipment	22,689	22,689	22,689	-	22,689		
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	-	-	-	-	-		
24	354.4 Structures & Improvements	-	4,703,313	361,793	4,352,271	4,714,064		
25	355.4 Power Gen Equip	1,250	1,250	1,250	-	1,250		
26	380.4 Treatment & Disposal Equipment	1,395,240	1,492,024	1,479,648	85,233	1,564,881		
27	381.4 Plant Sewers	-	-	-	-	-		
28	382.4 Outfall Sewer Lines	644,005	644,005	644,005	-	644,005		
29	389.4 Other Plant & Misc. Equipment	20,580	21,061	20,691	(111)	20,580		
30	RECLAIMED WATER DISTRIBUTION PLANT							
31	353.5 Land & Land Rights	-	203,894	15,684	188,210	203,894		
32	371.5 Pumping Equipment	1,899	2,950	2,626	-	2,626		
33	374.5 Reuse Distribution Reservoirs	15,553	15,553	15,553	-	15,553		
34	375.6 Reuse Transmission & Distribution	6,953,332	6,635,822	6,929,933	2,829,701	9,759,634		
35	389.5 Other Plant & Misc Equipment	6,364	6,364	6,364	-	6,364		
36	366.6 Reuse Services	57,622	57,622	57,622	-	57,622		
37	367.6 Reuse Mtr Installations	15,609	16,263	15,828	-	15,828		
38	GENERAL PLANT							
39	353.7 Land & Land Rights	203,894	(0)	188,210	(188,044)	166		
40	354.7 Structures & Improvements	4,713,992	10,994	4,352,271	(4,120,261)	232,010		
41	390.7 Office Furniture & Equipment	59,398	56,415	59,168	981,227	1,040,395		
42	391.7 Transportation Equipment	-	-	-	314,855	314,855		
43	393.7 Tools, Shop & Garage Equipment	83,584	82,531	83,517	120,068	203,585		
44	394.7 Laboratory Equipment	-	883	433	11,364	11,797		
45	395.7 Power Operated Equipment	-	916	489	238	727		
46	396.7 Communication Equipment	98,464	85,187	97,443	1,258	98,701		
47	397.7 Miscellaneous Equipment	87,326	87,337	87,390	(30,437)	56,953		
48	398.7 Other Plant - Allocations	-	-	-	9,801	9,801		
49	Total	\$ 25,614,306	\$ 25,584,711	\$ 25,734,653	\$ 4,691,398	\$ 30,426,051		
50	Reconciliation to Annual Report							
51	361.2 Collection Sewers - Gravity		(1,099)					Erroneously omitted from Annual Report.
52	Annual Allocations between Systems:							
53	304.5 Structures & Improvements	88,097	234,334					
54	340.5 Office Furniture & Equipment	954,604	1,051,007					
55	341.5 Transportation Equipment	380,202	420,749					
56	343.5 Tools, Shop & Garage Equipment	100,238	115,145					
57	344.5 Laboratory Equipment	9,509	11,319					
58	345.5 Power Operated Equipment	447	(44)					
59	346.5 Communication Equipment	(13,207)	(10,218)					
60	347.5 Miscellaneous Equipment	2,267	(40,223)					
61	348.5 Other Plant - Allocations	293,560	10,007					
62	Total Per Annual Report	27,428,926	27,376,786					

* Including Allocations between Systems.

Schedule of Wastewater Plant in Service By Primary Account
 Test Year Average Balance
 Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Schedule Year Ended: 12/31/2010
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: A-6
 Page 2 of 2
 Preparer: Kirsten Markwell

Recap Schedules: A-2, A-4

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	13- Month Average	
1	INTANGIBLE PLANT															
2	351.1 Organization	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	\$ 429	396
3	352.1 Franchises	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919	87,919	81,400
4	389.1 Other Plant & Misc. Equipment															
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements							625	625	625	625	625	625	625	625	337
8	355.2 Power Gen Equipment	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275
9	360.2 Collection Sewers - Force	319,508	323,660	323,660	323,776	323,776	323,776	324,996	325,350	327,226	328,955	325,886	335,555	132,985	310,701	
10	361.2 Collection Sewers - Gravity	7,533,028	7,533,723	7,534,032	7,535,504	7,537,390	7,537,469	7,539,708	7,542,625	7,543,215	7,543,784	7,545,355	7,580,709	7,748,983	7,558,117	
11	362.2 Special Collecting Structures															
12	363.2 Services to Customers												12,617	215,640	17,558	
13	364.2 Flow Measuring Devices	414	2,907	2,907	2,907	2,907	2,907	2,907	2,907	2,907	2,907	2,907	2,907	2,907	2,715	
14	365.2 Flow Measuring Installations															
15	389.2 Other Plant & Misc. Equipment	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights															
18	354.3 Structures & Improvements	3,222,657	3,222,850	3,222,850	3,222,966	3,222,966	3,217,703	3,217,959	3,218,234	3,216,039	3,216,118	3,214,723	3,214,008	3,207,918	3,218,230	
19	370.3 Receiving Wells															
20	371.3 Pumping Equipment	65,879	72,750	78,319	85,056	85,389	98,848	106,797	113,467	114,730	114,730	112,886	115,393	121,728	98,921	
21	389.3 Other Plant & Misc. Equipment	22,689	22,689	22,689	22,689	22,689	22,689	22,689	22,689	22,689	22,689	22,689	22,689	22,689	22,689	
22	TREATMENT AND DISPOSAL PLANT															
23	353.4 Land & Land Rights															
24	354.4 Structures & Improvements														4,703,313	361,793
25	355.4 Power Gen Equip	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	
26	380.4 Treatment & Disposal Equipment	1,395,240	1,395,665	1,396,389	1,396,608	1,396,726	1,397,197	1,424,911	1,622,181	1,626,339	1,626,777	1,544,333	1,521,031	1,492,024	1,479,648	
27	381.4 Plant Sewers															
28	382.4 Outfall Sewer Lines	644,005	644,005	644,005	644,005	644,005	644,005	644,005	644,005	644,005	644,005	644,005	644,005	644,005	644,005	
29	389.4 Other Plant & Misc. Equipment	20,580	20,580	20,580	20,580	20,580	20,580	20,580	20,580	20,580	20,580	21,061	21,061	21,061	20,691	
30	RECLAIMED WATER DISTRIBUTION PLANT															
31	353.5 Land & Land Rights														203,894	15,684
32	371.5 Pumping Equipment	1,899	1,899	1,899	1,899	2,950	2,950	2,950	2,950	2,950	2,950	2,950	2,950	2,950	2,950	
33	374.6 Reuse Distribution Reservoirs	15,553	15,553	15,553	15,553	15,553	15,553	15,553	15,553	15,553	15,553	15,553	15,553	15,553	15,553	
34	375.6 Reuse Transmission & Distribution	6,953,332	6,953,332	6,953,370	6,953,370	6,953,606	6,953,606	6,955,140	6,955,337	6,955,455	6,955,455	6,955,573	6,955,729	6,635,822	6,929,933	
35	389.5 Other Plant & Misc. Equipment	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	
36	366.6 Reuse Services	57,622	57,622	57,622	57,622	57,622	57,622	57,622	57,622	57,622	57,622	57,622	57,622	57,622	57,622	
37	367.6 Reuse Mtr Installations	15,609	15,609	15,609	15,647	15,647	15,647	15,647	15,647	15,647	16,263	16,263	16,263	16,263	15,828	
38	GENERAL PLANT															
39	353.7 Land & Land Rights	203,894	203,894	203,894	203,894	203,894	203,894	203,894	203,894	203,894	203,894	203,894	203,894	203,894	203,894	
40	354.7 Structures & Improvements	4,713,992	4,713,992	4,713,992	4,713,992	4,713,992	4,713,992	4,713,992	4,713,992	4,713,992	4,713,992	4,714,307	4,714,307	10,994	4,352,271	
41	390.7 Office Furniture & Equipment	59,398	59,398	59,398	59,398	59,398	59,398	59,398	59,398	59,398	59,398	59,398	59,398	56,415	59,168	
42	391.7 Transportation Equipment															
43	393.7 Tools, Shop & Garage Equipment	83,584	83,584	83,584	83,584	83,584	83,584	83,584	83,584	83,584	83,584	83,584	83,584	83,584	83,517	
44	394.7 Laboratory Equipment							605	605	883	883	883	883	883	883	
45	395.7 Power Operated Equipment							860	916	916	916	916	916	916	916	
46	396.7 Communication Equipment	98,464	98,464	98,464	98,464	98,464	98,464	98,464	98,464	98,464	98,464	98,464	98,464	85,187	97,443	
47	397.7 Miscellaneous Equipment	87,326	87,326	87,326	87,326	87,326	87,326	87,326	87,326	87,722	87,722	87,337	87,337	87,337	87,390	
48	398.7 Other Plant - Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
49	Total	\$ 25,614,306	\$ 25,629,133	\$ 25,635,774	\$ 25,644,473	\$ 25,648,098	\$ 25,656,843	\$ 25,699,845	\$ 25,907,585	\$ 25,914,068	\$ 25,917,498	\$ 25,830,864	\$ 25,867,304	\$ 25,584,711	\$ 25,734,653	
50	Reconciliation to Annual Report															
51	361.2 Collection Sewers - Gravity		(1,099)	Erroneously omitted from Annual Report.												
52	Annual Allocations between Systems:															
53	304.5 Structures & Improvements		88,097												234,334	
54	340.5 Office Furniture & Equipment		954,604											1,051,007		
55	341.5 Transportation Equipment		380,202											420,749		
56	343.5 Tools, Shop & Garage Equipment		100,238											115,145		
57	344.5 Laboratory Equipment		9,509											11,319		
58	345.5 Power Operated Equipment		447											(44)		
59	346.5 Communication Equipment		(13,207)											(10,218)		
60	347.5 Miscellaneous Equipment		2,267											(40,223)		
61	348.5 Other Plant - Allocations		293,560											10,007		
62	Total Per Annual Report		27,428,926											27,376,786		

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Schedule Year Ended: 12/31/2010

Schedule: A-7
 Page 1 of 1
 Preparer: Kirsten Markwell

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
1	WATER			
2				
3	Plant in Service		\$	-
4				
5	Land			-
6				
7	Accumulated Depreciation			-
8				
9	Other (Explain)			
10				
11				
12	Total	\$ -	\$ -	N/A
13	WASTEWATER			
14				
15	Plant in Service		\$	-
16				
17	Land			-
18				
19	Accumulated Depreciation			-
20				
21	Other (Explain)			
22				
23				
24	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.: 110257-WS
Test Year Ended: 12/31/2010

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/2008	\$ 10,331,502	\$ 12,790,032
2	Additions	929,957	946,086
3	Retirements		
4	Adjustment - Rounding		2
5	Balance 12/31/2009 ¹	\$ 11,261,459	\$ 13,736,120
6	Adjustments Annual report balance		
7	Adjustments per Docket 090402-WS	106,925	32,932
8	Additions	724,970	850,656
9	Retirements	(25,773)	(2,562)
10	Adjustment - Rounding		(2)
11	Balance 12/31/2010 ²	\$ 12,067,581	\$ 14,617,144

¹ Balance per 2009 Annual Report

² Balance per 2010 Annual Report

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average Balance

Schedule: A-9

Company: Sanlando Utilities Corp.

Page 1 of 2

Docket No.: 110257-WS

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

Preparer: Kirsten Markwell

Schedule Year Ended: 12/31/2010

Recap Schedules: A-1, A-8

Historic [X] Projected []

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/09	(3) Test Year 12/31/10	(4) 13 Month Average Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ (8)	\$ (20)	\$ (14)	\$ 14	\$ -		
3	302.1 Franchises	(38,013)	(33,290)	(40,611)	13,544	(27,067)		
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	(18,674)	(195,385)	(34,949)	13,169	(21,780)		
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-		
9	306.2 Lake, River & Other Intakes	-	-	-	-	-		
10	307.2 Wells & Springs	(531,829)	(559,827)	(545,668)	(308)	(545,976)		
11	308.2 Infiltration Galleries & Tunnels	(7,206)	(10,427)	(8,915)	1,760	(7,155)		
12	309.2 Supply Mains	(23)	(63)	(43)	1	(42)		
13	310.2 Power Generation Equipment	(137)	(343)	(232)	(36)	(268)		
14	311.2 Pumping Equipment	(860)	(1,403)	(1,131)	(26)	(1,157)		
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-		
18	304.3 Structures & Improvements	(208,223)	(239,957)	(215,717)	(167,133)	(382,850)		
19	311.3 Pumping Equipment	(1,439,005)	(1,586,364)	(1,508,613)	(6,244)	(1,514,857)		
20	320.3 Water Treatment Equipment	(238,236)	(255,644)	(246,790)	(321)	(247,111)		
21	339.3 Other Plant & Misc. Equipment	(129)	(336)	(210)	(83)	(293)		
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	-	-	-	-	-		
24	304.4 Structures & Improvements	-	-	-	-	-		
25	311.4 Pumping Equipment	(2,130)	(5,273)	(3,698)	(1)	(3,699)		
26	330.4 Distr. Reservoirs & Standpipes	(712,716)	(730,640)	(726,584)	11,734	(714,850)		
27	331.4 Transm. & Distribution Mains	(4,081,748)	(4,215,584)	(4,170,595)	59,930	(4,110,665)		
28	333.4 Services	(694,521)	(724,733)	(710,461)	(781)	(711,242)		
29	334.4 Meters & Meter Installations	(1,392,973)	(1,404,869)	(1,400,378)	(1,911)	(1,402,289)		
30	335.4 Hydrants	(392,625)	(404,581)	(399,075)	(107)	(399,182)		
31	336.4 Backflow Prevention Devices	(21)	(60)	(34)	(15)	(49)		
32	339.4 Other Plant & Misc. Equipment	(323)	(750)	(488)	(456)	(944)		
33	GENERAL PLANT							
34	303.5 Land & Land Rights	-	-	-	-	-		
35	304.5 Structures & Improvements	(248,625)	(323,593)	(288,379)	177,903	(110,476)		
36	340.5 Office Furniture & Equipment	(941,548)	(1,211,823)	(1,052,735)	485,514	(567,221)		
37	341.5 Transportation Equipment	(651,931)	(788,595)	(707,112)	413,473	(293,639)		
38	342.5 Stores Equipment	-	-	-	-	-		
39	343.5 Tools, Shop & Garage Equipment	(177,946)	(202,447)	(190,592)	16,511	(174,081)		
40	344.5 Laboratory Equipment	(4,171)	(10,193)	(4,737)	(2,226)	(6,963)		
41	345.5 Power Operated Equipment	-	(8)	(1)	(48)	(49)		
42	346.5 Communication Equipment	(95,307)	(53,749)	(93,086)	1,108	(91,978)		
43	347.5 Miscellaneous Equipment	(247)	(10,008)	(1,122)	(8,492)	(9,614)		
44	348.5 Other Plant - Allocations	(82,906)	(46)	(19,152)	19,055	(97)		
45	Total	\$ (11,962,080)	\$ (12,970,011)	\$ (12,371,122)	\$ 1,025,527	\$ (11,345,595)		
46	Reconciliation to Annual Report							
47	339.3 Other Plant & Misc. Equipment		129	Erroneously omitted from Annual Report.				
48	Common Plant Allocations:							
49	304.5 Structures & Improvements	166,253	84,946					
50	340.5 Office Furniture & Equipment	242,548	476,010					
51	341.5 Transportation Equipment	282,287	352,896					
52	343.5 Tools, Shop & Garage Equipment	(12,212)	21,363					
53	344.5 Laboratory Equipment	1,807	4,546					
54	345.5 Power Operated Equipment	-	(9)					
55	346.5 Communication Equipment	(63,203)	(27,335)					
56	347.5 Miscellaneous Equipment	107	(9,987)					
57	348.5 Other Plant - Allocations	82,906	-					
58	Total Per Annual Report	(11,261,459)	(12,067,581)					

* Including Allocations between Systems.

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average Balance
 Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Schedule Year Ended: 12/31/2010

Florida Public Service Commission
 Schedule: A-9
 Page 2 of 2
 Preparer: Kirsten Markwell

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.												Recap Schedules: A-1, A-8			
Line No.	(1) Account No. and Name	(2) Dec-09	(3) Jan-10	(4) Feb-10	(5) Mar-10	(6) Apr-10	(7) May-10	(8) Jun-10	(9) Jul-10	(10) Aug-10	(11) Sep-10	(12) Oct-10	(13) Nov-10	(14) Dec-10	(15) 13- Month Average
1	INTANGIBLE PLANT														
2	301.1 Organization	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(14)
3	302.1 Franchises	(38,013)	(38,596)	(39,180)	(39,763)	(40,346)	(40,929)	(41,512)	(42,095)	(42,678)	(43,262)	(43,848)	(44,431)	(33,290)	(40,611)
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	(18,674)	(19,194)	(19,714)	(20,246)	(20,778)	(21,310)	(21,842)	(22,374)	(22,907)	(23,439)	(23,973)	(24,507)	(195,385)	(34,949)
8	305.2 Collect. & Impound. Reservoirs														
9	306.2 Lake, River & Other Intakes														
10	307.2 Wells & Springs	(531,829)	(534,130)	(536,432)	(538,734)	(541,035)	(543,337)	(545,639)	(547,941)	(550,242)	(552,544)	(554,846)	(557,147)	(559,827)	(545,668)
11	308.2 Infiltration Galleries & Tunnels	(7,206)	(7,493)	(7,781)	(8,069)	(8,357)	(8,645)	(8,933)	(9,221)	(9,509)	(9,797)	(10,085)	(10,373)	(10,427)	(8,915)
12	309.2 Supply Mains	(23)	(26)	(30)	(33)	(36)	(40)	(43)	(46)	(49)	(53)	(56)	(59)	(63)	(43)
13	310.2 Power Generation Equipment	(137)	(153)	(168)	(184)	(200)	(215)	(231)	(246)	(262)	(277)	(293)	(308)	(343)	(232)
14	311.2 Pumping Equipment	(860)	(905)	(950)	(995)	(1,041)	(1,086)	(1,131)	(1,177)	(1,222)	(1,267)	(1,312)	(1,358)	(1,403)	(1,131)
15	339.2 Other Plant & Misc. Equipment														
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights														
18	304.3 Structures & Improvements	(208,223)	(209,218)	(210,213)	(211,208)	(212,203)	(213,199)	(214,194)	(215,189)	(216,184)	(217,181)	(218,180)	(219,178)	(239,957)	(215,717)
19	311.3 Pumping Equipment	(1,439,005)	(1,451,150)	(1,463,300)	(1,469,977)	(1,482,167)	(1,494,503)	(1,504,947)	(1,517,285)	(1,533,647)	(1,546,393)	(1,555,272)	(1,567,961)	(1,586,364)	(1,508,613)
20	320.3 Water Treatment Equipment	(238,236)	(239,744)	(241,253)	(242,762)	(244,270)	(244,989)	(246,499)	(248,010)	(249,520)	(251,030)	(252,540)	(253,777)	(255,644)	(246,790)
21	339.3 Other Plant & Misc. Equipment	(129)	(142)	(155)	(167)	(180)	(193)	(205)	(218)	(231)	(244)	(256)	(269)	(336)	(210)
22	TRANSMISSION & DISTRIBUTION PLANT														
23	303.4 Land & Land Rights														
24	304.4 Structures & Improvements														
25	311.4 Pumping Equipment	(2,130)	(2,386)	(2,649)	(2,911)	(3,173)	(3,436)	(3,698)	(3,961)	(4,223)	(4,485)	(4,748)	(5,010)	(5,273)	(3,698)
26	330.4 Distr. Reservoirs & Standpipes	(712,716)	(715,197)	(717,678)	(720,159)	(722,640)	(725,121)	(727,604)	(730,086)	(732,568)	(735,050)	(736,827)	(739,309)	(739,640)	(726,584)
27	331.4 Transm. & Distribution Mains	(4,081,748)	(4,097,334)	(4,112,936)	(4,128,105)	(4,143,721)	(4,159,095)	(4,174,022)	(4,189,674)	(4,205,341)	(4,221,023)	(4,236,712)	(4,252,445)	(4,215,584)	(4,170,595)
28	333.4 Services	(694,521)	(697,522)	(700,523)	(703,525)	(706,527)	(709,529)	(712,531)	(715,533)	(718,535)	(721,537)	(724,539)	(727,541)	(724,733)	(710,461)
29	334.4 Meters & Meter Installations	(1,392,973)	(1,394,402)	(1,395,863)	(1,397,352)	(1,398,882)	(1,400,462)	(1,402,086)	(1,403,793)	(1,405,517)	(1,407,280)	(1,409,091)	(1,410,941)	(1,412,791)	(1,400,378)
30	335.4 Hydrants	(392,625)	(393,963)	(395,314)	(396,664)	(398,015)	(399,366)	(400,716)	(402,067)	(403,418)	(404,769)	(406,120)	(407,471)	(408,822)	(399,075)
31	336.4 Backflow Prevention Devices	(21)	(22)	(24)	(26)	(28)	(30)	(32)	(34)	(36)	(40)	(43)	(47)	(60)	(34)
32	339.4 Other Plant & Misc. Equipment	(323)	(349)	(375)	(401)	(427)	(453)	(479)	(505)	(531)	(557)	(583)	(610)	(750)	(488)
33	GENERAL PLANT														
34	303.5 Land & Land Rights														
35	304.5 Structures & Improvements	(248,625)	(254,933)	(261,324)	(267,252)	(273,797)	(279,655)	(285,947)	(292,217)	(299,050)	(305,294)	(325,333)	(331,900)	(323,593)	(288,379)
36	340.5 Office Furniture & Equipment	(941,548)	(962,561)	(984,138)	(969,448)	(991,295)	(1,008,770)	(1,029,725)	(1,050,220)	(1,075,500)	(1,095,515)	(1,171,531)	(1,193,488)	(1,211,823)	(1,052,735)
37	341.5 Transportation Equipment	(651,931)	(657,160)	(662,339)	(666,980)	(682,832)	(688,096)	(693,205)	(698,911)	(704,417)	(710,557)	(805,514)	(781,918)	(788,595)	(707,112)
38	342.5 Stores Equipment														
39	343.5 Tools, Shop & Garage Equipment	(177,946)	(179,844)	(181,739)	(183,590)	(185,568)	(187,414)	(189,251)	(191,133)	(193,004)	(194,918)	(204,455)	(206,381)	(202,447)	(190,592)
40	344.5 Laboratory Equipment	(4,171)	(4,191)	(4,211)	(4,230)	(4,250)	(4,270)	(4,291)	(4,311)	(4,331)	(4,354)	(4,377)	(4,400)	(10,193)	(4,737)
41	345.5 Power Operated Equipment													(8)	(1)
42	346.5 Communication Equipment	(95,307)	(96,094)	(96,925)	(97,614)	(98,478)	(99,149)	(100,003)	(100,888)	(101,866)	(103,944)	(108,835)	(57,271)	(53,749)	(93,086)
43	347.5 Miscellaneous Equipment	(247)	(272)	(296)	(321)	(345)	(370)	(394)	(418)	(443)	(467)	(492)	(516)	(10,008)	(1,122)
44	348.5 Other Plant - Allocations	(82,906)	(82,907)	(82,908)	(16)	(18)	(19)	(20)	(21)	(22)	(27)	(32)	(37)	(46)	(19,152)
45	Total	\$ (11,962,080)	\$ (12,039,896)	\$ (12,118,440)	\$ (12,070,595)	\$ (12,160,490)	\$ (12,233,105)	\$ (12,308,328)	\$ (12,384,566)	\$ (12,465,283)	\$ (12,543,260)	\$ (12,785,398)	\$ (12,783,154)	\$ (12,970,011)	\$ (12,371,122)

Reconciliation to Annual Report

339.3 Other Plant & Misc. Equipment	129	Erroneously omitted from Annual Report.	
Annual Allocations between Systems:			
304.5 Structures & Improvements	166,253		84,946
340.5 Office Furniture & Equipment	242,548		476,010
341.5 Transportation Equipment	282,287		352,896
343.5 Tools, Shop & Garage Equipment	(12,212)		21,363
344.5 Laboratory Equipment	1,807		4,546
345.5 Power Operated Equipment			(9)
346.5 Communication Equipment	(63,203)		(27,335)
347.5 Miscellaneous Equipment	107		(9,987)
348.5 Other Plant - Allocations	82,906		
Total Per Annual Report	(11,261,459)		(12,067,581)

Schedule of Wastewater Accumulated Depreciation By Primary Account

Florida Public Service Commission

Beginning and End of Year Average

Schedule: A-10

Company: Sanlando Utilities Corp.

Page 1 of 2

Docket No.: 110257-WS

Preparer: Kirsten Markwell

Schedule Year Ended: 12/31/2010

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

Historic [X] Projected []

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/09	(3) Test Year 12/31/10	(4) 13 Month Avg Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 859	\$ (0)	\$ 793	\$ (793)	\$ 0		
3	352.1 Franchises	(24,316)	(5,354)	(23,787)	22,710	(1,077)		
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-		
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-	-	-	-	-		
7	354.2 Structures & Improvements	-	(2)	-	(3)	(3)		
8	355.2 Power Gen Equipment	(77)	(170)	(111)	15	(96)		
9	360.2 Collection Sewers - Force	(36,073)	(59,197)	(42,377)	23,039	(19,338)		
10	361.2 Collection Sewers - Gravity	(4,660,097)	(4,901,562)	(4,749,370)	(76,566)	(4,825,936)		
11	362.2 Special Collecting Structures	-	-	-	-	-		
12	363.2 Services to Customers	-	15,730	1,209	6,385	7,594		
13	364.2 Flow Measuring Devices	(98)	(755)	(395)	(96)	(491)		
14	365.2 Flow Measuring Installations	-	-	-	-	-		
15	389.2 Other Plant & Misc. Equipment	(148)	(345)	(216)	(80)	(296)		
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	-	-	-	-	-		
18	354.3 Structures & Improvements	(1,814,070)	(1,988,510)	(1,877,959)	(57,862)	(1,935,821)		
19	370.3 Receiving Wells	-	-	-	-	-		
20	371.3 Pumping Equipment	(2,857)	(8,742)	(5,438)	(277)	(5,715)		
21	389.3 Other Plant & Misc. Equipment	(790)	(2,220)	(1,238)	(1,424)	(2,662)		
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	-	-	-	-	-		
24	354.4 Structures & Improvements	-	(3,420,583)	(263,122)	(3,378,362)	(3,641,484)		
25	355.4 Gen Equipment	(10)	(43)	(22)	(42)	(64)		
26	380.4 Treatment & Disposal Equipment	(663,507)	(679,253)	(683,469)	(70,698)	(754,167)		
27	381.4 Plant Sewers	-	-	-	-	-		
28	382.4 Outfall Sewer Lines	(620,372)	(641,860)	(631,107)	(20)	(631,127)		
29	389.4 Other Plant & Misc. Equipment	(567)	(2,595)	(1,218)	(1,268)	(2,486)		
30	RECLAIMED WATER DISTRIBUTION PLANT							
31	371.5 Pumping Equipment	(97)	(270)	(160)	(67)	(227)		
32	374.5 Reuse Distribution Reservoirs	(1,293)	(1,740)	(1,505)	2	(1,503)		
33	375.6 Reuse Transmission & Dist	(1,235,821)	(1,348,581)	(1,313,049)	276,064	(1,036,985)		
34	389.5 Other Plant & Misc Equipment	(366)	(855)	(553)	(182)	(735)		
35	366.6 Reuse Services	(4,306)	(5,774)	(5,028)	(25)	(5,053)		
36	367.6 Reuse Mtr Installations	(1,408)	(2,196)	(1,800)	(4)	(1,804)		
37	GENERAL PLANT							
38	353.7 Land & Land Rights	-	-	-	-	-		
39	354.7 Structures & Improvements	(3,572,582)	(295,321)	(3,382,972)	3,296,774	(86,198)		
40	390.7 Office Furniture & Equipment	(129,128)	(119,963)	(128,468)	(314,120)	(442,588)		
41	391.7 Transportation Equipment	-	-	-	(229,119)	(229,119)		
42	393.7 Tools, Shop & Garage Equipment	(135,668)	(125,307)	(134,925)	(906)	(135,831)		
43	394.7 Laboratory Equipment	-	(27)	(7)	(5,426)	(5,433)		
44	395.7 Power Operated Equipment	-	(23)	(4)	(33)	(37)		
45	396.7 Communication Equipment	(119,009)	(93,010)	(117,070)	45,302	(71,768)		
46	397.7 Miscellaneous Equipment	(13,739)	(26,182)	(17,221)	9,720	(7,501)		
47	348.7 Other Plant - Allocations	-	-	-	-	-		
48	Total	\$ (13,035,540)	\$ (13,714,714)	\$ (13,380,589)	\$ (457,362)	\$ (13,837,951)		
49	<u>Reconciliation to Annual Report</u>							
50	361.2 Collection Sewers - Gravity	36						Erroneously omitted from Annual Report.
51	389.2 Other Plant & Misc. Equipment	(31)						Reverse Adjustment
52	374.5 Reuse Distribution Reservoirs	1,293						Erroneously omitted from Annual Report.
53	Annual Allocations between Systems:							
54	304.5 Structures & Improvements	-	(84,946)					
55	340.5 Office Furniture & Equipment	(406,195)	(476,010)					
56	341.5 Transportation Equipment	(282,287)	(352,896)					
57	343.5 Tools, Shop & Garage Equipment	(9,551)	(21,363)					
58	344.5 Laboratory Equipment	(1,807)	(4,546)					
59	345.5 Power Operated Equipment	-	9					
60	346.5 Communication Equipment	(2,040)	27,335					
61	347.5 Miscellaneous Equipment	-	9,987					
62	348.5 Other Plant - Allocations	-	-					
63	Total Per Annual Report	\$ (13,736,120)	\$ (14,617,144)					

* Including Allocations between Systems.

Schedule of Wastewater Accumulated Depreciation By Primary Account

Beginning and End of Year Average
 Company: Sanlando Utilities Corp.
 Docket No.: 110257-W5

Schedule Year Ended: 12/31/2010

Historic [X] Projected []

Florida Public Service Commission
 Schedule: A-10
 Page 2 of 2
 Preparer: Kirsten Markwell

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

Recap Schedules: A-2, A-8

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Average	
1	INTANGIBLE PLANT															
2	351.1 Organization	\$ 859	\$ 859	\$ 859	\$ 859	\$ 859	\$ 859	\$ 859	\$ 859	\$ 859	\$ 859	\$ 859	\$ 859	\$ 859	\$ 859	\$ (0)
3	352.1 Franchises	(24,316)	(24,499)	(24,682)	(24,866)	(25,049)	(25,232)	(25,415)	(25,598)	(25,781)	(25,964)	(26,148)	(26,331)	(26,514)	(26,697)	(26,880)
4	389.1 Other Plant & Misc. Equipment															
5	COLLECTION PLANT															
6	353.2 Land & Land Rights															
7	354.2 Structures & Improvements															(2)
8	355.2 Power Gen Equipment	(77)	(83)	(88)	(93)	(99)	(104)	(109)	(115)	(120)	(125)	(130)	(136)	(141)	(147)	(152)
9	360.2 Collection Sewers - Force	(36,073)	(36,972)	(37,871)	(38,771)	(39,670)	(40,570)	(41,472)	(42,376)	(43,285)	(44,199)	(45,113)	(46,027)	(46,941)	(47,855)	(48,769)
10	361.2 Collection Sewers - Gravity	(4,660,097)	(4,674,024)	(4,687,951)	(4,701,755)	(4,715,688)	(4,729,622)	(4,743,560)	(4,757,503)	(4,771,447)	(4,785,393)	(4,799,339)	(4,813,285)	(4,827,231)	(4,841,177)	(4,855,123)
11	362.2 Special Collecting Structures															
12	363.2 Services to Customers															(16)
13	364.2 Flow Measuring Devices	(98)	(146)	(195)	(243)	(292)	(340)	(389)	(437)	(486)	(534)	(583)	(631)	(680)	(728)	(777)
14	365.2 Flow Measuring Installations															
15	389.2 Other Plant & Misc. Equipment	(148)	(159)	(170)	(181)	(192)	(203)	(214)	(225)	(236)	(248)	(259)	(270)	(281)	(292)	(303)
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Rights															
18	354.3 Structures & Improvements	(1,814,070)	(1,824,779)	(1,835,488)	(1,846,197)	(1,856,906)	(1,867,614)	(1,878,323)	(1,889,032)	(1,899,741)	(1,910,450)	(1,921,159)	(1,931,868)	(1,942,577)	(1,953,286)	(1,963,995)
19	370.3 Receiving Wells															
20	371.3 Pumping Equipment	(2,857)	(3,194)	(3,556)	(3,950)	(4,345)	(4,803)	(5,299)	(5,824)	(6,355)	(6,886)	(7,417)	(7,948)	(8,479)	(9,010)	(9,541)
21	389.3 Other Plant & Misc. Equipment	(790)	(857)	(923)	(990)	(1,057)	(1,123)	(1,190)	(1,256)	(1,323)	(1,389)	(1,456)	(1,523)	(1,590)	(1,657)	(1,724)
22	TREATMENT AND DISPOSAL PLANT															
23	353.4 Land & Land Rights															
24	354.4 Structures & Improvements															
25	355.4 Gen Equipment	(10)	(11.56)	(13.12)	(14.68)	(16.24)	(17.80)	(19.36)	(20.92)	(22.48)	(24.04)	(25.60)	(27.16)	(28.72)	(30.28)	(31.84)
26	371.4 Pumping Equipment															
27	380.4 Treatment & Disposal Equipment	(663,507)	(669,869)	(676,235)	(682,602)	(688,968)	(695,338)	(701,704)	(708,070)	(714,437)	(720,803)	(727,169)	(733,535)	(739,901)	(746,267)	(752,633)
28	381.4 Plant Sewers															
29	382.4 Outfall Sewer Lines	(620,372)	(622,161)	(623,950)	(625,739)	(627,528)	(629,317)	(631,106)	(632,895)	(634,683)	(636,472)	(638,261)	(640,050)	(641,839)	(643,628)	(645,417)
30	389.4 Other Plant & Misc. Equipment	(567)	(662)	(758)	(853)	(948)	(1,043)	(1,139)	(1,234)	(1,329)	(1,424)	(1,519)	(1,614)	(1,709)	(1,804)	(1,899)
31	RECLAIMED WATER DISTRIBUTION PLANT															
32	371.5 Pumping Equipment	(97)	(106)	(114)	(123)	(133)	(143)	(154)	(164)	(174)	(187)	(201)	(215)	(229)	(243)	(257)
33	374.6 Reuse Distribution Reservoirs	(1,293)	(1,328)	(1,363)	(1,398)	(1,433)	(1,468)	(1,503)	(1,538)	(1,573)	(1,608)	(1,643)	(1,678)	(1,713)	(1,748)	(1,783)
34	375.5 Reuse Transmission & Distribution	(1,235,821)	(1,249,323)	(1,262,825)	(1,276,326)	(1,289,828)	(1,303,331)	(1,316,836)	(1,330,341)	(1,343,847)	(1,357,353)	(1,370,859)	(1,384,365)	(1,397,871)	(1,411,377)	(1,424,883)
35	389.5 Other Plant & Misc. Equipment	(366)	(395)	(425)	(454)	(484)	(513)	(543)	(572)	(601)	(631)	(660)	(690)	(720)	(750)	(780)
36	366.6 Reuse Services	(4,306)	(4,426)	(4,546)	(4,666)	(4,786)	(4,906)	(5,026)	(5,146)	(5,266)	(5,386)	(5,506)	(5,626)	(5,746)	(5,866)	(5,986)
37	367.6 Reuse Mtr Installations	(1,408)	(1,473)	(1,538)	(1,603)	(1,668)	(1,733)	(1,799)	(1,864)	(1,929)	(1,994)	(2,059)	(2,124)	(2,189)	(2,254)	(2,319)
38	GENERAL PLANT															
39	353.7 Land & Land Rights															
40	354.7 Structures & Improvements	(3,572,582)	(3,584,890)	(3,597,198)	(3,609,506)	(3,621,814)	(3,634,122)	(3,646,430)	(3,658,738)	(3,671,046)	(3,683,354)	(3,695,663)	(3,707,972)	(3,720,280)	(3,732,588)	(3,744,896)
41	390.7 Office Furniture & Equipment	(129,128)	(129,137)	(129,146)	(129,154)	(129,163)	(129,172)	(129,181)	(129,189)	(129,198)	(129,207)	(129,216)	(129,224)	(129,233)	(129,242)	(129,251)
42	391.7 Transportation Equipment															
43	393.7 Tools, Shop & Garage Equipment	(135,668)	(135,679)	(135,689)	(135,700)	(135,710)	(135,721)	(135,731)	(135,742)	(135,752)	(135,762)	(135,776)	(135,787)	(135,801)	(135,812)	(135,823)
44	394.7 Laboratory Equipment								(3)	(8)	(13)	(18)	(22)	(27)	(31)	(36)
45	395.7 Power Operated Equipment								(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
46	396.7 Communication Equipment	(119,009)	(119,021)	(119,033)	(119,045)	(119,057)	(119,069)	(119,081)	(119,093)	(119,105)	(119,117)	(119,129)	(119,141)	(119,153)	(119,165)	(119,177)
47	397.7 Miscellaneous Equipment	(13,739)	(14,249)	(14,759)	(15,269)	(15,779)	(16,289)	(16,799)	(17,309)	(17,819)	(18,329)	(18,839)	(19,349)	(19,859)	(20,369)	(20,879)
48	348.7 Other Plant - Allocations															
49	Total	\$ (13,035,540)	\$ (13,096,583)	\$ (13,157,656)	\$ (13,218,638)	\$ (13,279,753)	\$ (13,334,734)	\$ (13,399,187)	\$ (13,460,569)	\$ (13,519,442)	\$ (13,581,840)	\$ (13,650,792)	\$ (13,718,213)	\$ (13,785,213)	\$ (13,852,213)	\$ (13,919,213)
50	Reconciliation to Annual Report															
51	361.2 Collection Sewers - Gravity															(84,946)
52	389.2 Other Plant & Misc. Equipment															(476,010)
53	374.5 Reuse Distribution Reservoirs															(352,896)
54	Annual Allocations between Systems:															
55	304.5 Structures & Improvements															(21,363)
56	340.5 Office Furniture & Equipment		(406,195)													(4,546)
57	341.5 Transportation Equipment		(282,287)													9
58	343.5 Tools, Shop & Garage Equipment		(9,551)													27,335
59	344.5 Laboratory Equipment		(1,807)													9,987
60	345.5 Power Operated Equipment															
61	346.5 Communication Equipment		(2,040)													
62	347.5 Miscellaneous Equipment															
63	348.5 Other Plant - Allocations															
64	Total Per Annual Report		(13,736,120)													(14,617,144)

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.: 110257-WS
Test Year Ended: 12/31/2010

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/2008	\$ 11,974,201	\$ 13,245,840
2	Additions	1,321	489
3	Adjustment - Rounding	1	
4	Balance 12/31/2009 ¹	\$ 11,975,523	\$ 13,246,329
5	Adjustments per Docket 090402-WS	(582,948)	(720,093)
6	Additions	58,286	56,629
7	Retirements		
8	Adjustment - Rounding	(1)	
9	Balance 12/31/2010 ²	\$ 11,450,860	\$ 12,582,865

¹ Balance per 2009 Annual Report

² Balance per 2010 Annual Report

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

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Schedule Year Ended: 12/31/2010
 Historic [X] Projected []

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

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

Line No.	(1) Description	(2) Prior Year 12/31/09	(3) Test year 12/31/10	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	WATER							
2								
3	Plant Capacity Fees	\$ -	\$ -	\$ -		\$ -		-
4								
5	Line/Main Extension Fees	(7,040,998)	(6,937,436)	(7,036,385)	135,838	(6,900,547)		-
6								
7	Meters & Meter Installation Fees	(1,513,166)	(1,487,230)	(1,511,677)	14,631	(1,497,046)		-
8								
9	Contributed Property	(3,214,297)	(2,767,354)	(3,179,917)	412,563	(2,767,354)		-
10								
11	Other - Tap Fees	(207,062)	(258,839)	(214,847)	(40,309)	(255,156)		-
12								
13	Total	\$ (11,975,523)	\$ (11,450,860)	\$ (11,942,826)	\$ 522,723	\$ (11,420,103)		
14								
15								
16	WASTEWATER							
17								
18	Plant Capacity Fees	\$ -	\$ -	\$ -		\$ -		-
19								
20	Line/Main Extension Fees	(7,044,635)	(6,965,151)	(7,042,089)	116,178	(6,925,911)		-
21								
22	Contributed Property	(6,112,118)	(5,506,211)	(6,068,775)	547,427	(5,521,348)		-
23								
24	Other - Tap Fees	(89,575)	(111,503)	(91,262)	(20,241)	(111,503)		-
25								
26								
27	Total	\$ (13,246,329)	\$ (12,582,865)	\$ (13,202,126)	\$ 643,365	\$ (12,558,761)		

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

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

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-W5
 Schedule Year Ended: 12/31/2010
 Historic [X] Projected []

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

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

Line No.	(1) Description	(2) Dec-09	(3) Jan-10	(4) Feb-10	(5) Mar-10	(6) Apr-10	(7) May-10	(8) Jun-10	(9) Jul-10	(10) Aug-10	(11) Sep-10	(12) Oct-10	(13) Nov-10	(14) Dec-10	(15) 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)	(7,084,594)	(6,937,436)	(7,036,385)
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)	(1,519,745)	(1,487,230)	(1,511,677)
8															
9	Contributed Property	(3,214,297)	(3,214,297)	(3,214,297)	(3,214,297)	(3,214,297)	(3,214,297)	(3,214,297)	(3,214,297)	(3,214,297)	(3,214,297)	(3,214,297)	(3,214,297)	(2,767,354)	(3,179,917)
10															
11	Other - Tap Fees	(207,062)	(208,882)	(208,882)	(209,317)	(209,317)	(209,762)	(209,762)	(210,667)	(215,092)	(215,092)	(215,171)	(215,171)	(258,839)	(214,847)
12															
13	Total	\$ (11,975,523)	\$ (11,977,343)	\$ (11,977,343)	\$ (11,977,778)	\$ (11,977,778)	\$ (11,978,223)	\$ (11,978,223)	\$ (11,979,128)	\$ (11,983,553)	\$ (11,983,553)	\$ (11,983,632)	\$ (12,033,808)	\$ (11,450,860)	\$ (11,942,826)
14															
15															
16	WASTEWATER														
17															
18	Plant Capacity Fees														
19															
20	Line/Main Extension Fees	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,044,635)	(7,091,011)	(6,965,151)	(7,042,089)
21															
22	Contributed Property	(6,112,118)	(6,112,118)	(6,112,118)	(6,112,118)	(6,114,456)	(6,114,456)	(6,114,456)	(6,114,456)	(6,114,456)	(6,122,372)	(6,122,372)	(6,122,372)	(5,506,211)	(6,068,775)
23															
24	Other - Tap Fees	(89,575)	(89,575)	(89,575)	(89,575)	(89,575)	(89,575)	(89,575)	(89,575)	(89,575)	(89,575)	(89,575)	(89,575)	(111,503)	(91,262)
25															
26															
27	Total	\$ (13,246,329)	\$ (13,246,329)	\$ (13,246,329)	\$ (13,246,329)	\$ (13,248,666)	\$ (13,248,666)	\$ (13,248,666)	\$ (13,248,666)	\$ (13,248,666)	\$ (13,256,582)	\$ (13,256,582)	\$ (13,302,958)	\$ (12,582,865)	\$ (13,202,126)

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

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

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 110257-WS
Test Year Ended: 12/31/2010

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance 12/31/2008	\$ 8,473,005	\$ 9,426,381
2	Additions	363,217	357,063
3	Adjustment - Rounding		2
4	Balance 12/31/2009 ¹	\$ 8,836,222	\$ 9,783,446
5	Adjustments per Docket 090402-WS	(196,445)	50,464
6	Additions	610,846	571,807
7	Adjustment - Rounding	(2)	
8	Balance 12/31/2010 ²	9,250,621	10,405,717

¹ Balance per 2009 Annual Report

² Balance per 2010 Annual Report

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

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-W5
 Schedule Year Ended: 12/31/2010
 Historic [X] Projected []

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

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

Line No.	(1) Description	(2) Prior Year 12/31/09	(3) Test year 12/31/10	(4) 13 Month Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	WATER							
2								
3	Plant Capacity Fees	\$ -	-	-		-		
4								
5	Line/Main Extension Fees	5,217,387	5,309,201	5,314,342	(171,873)	5,142,469		
6								
7	Meters & Meter Installation Fees	1,285,327	1,347,477	1,317,673	3,036	1,320,709		
8								
9	Contributed Property	2,229,898	2,536,426	2,303,878	142,807	2,446,685		
10								
11	Other - Tap Fees	103,609	57,516	102,287	(45,798)	56,489		
12								
13								
14	Total	\$ 8,836,222	\$ 9,250,621	\$ 9,038,180	\$ (71,829)	\$ 8,966,351		
15								
16								
17	WASTEWATER							
18								
19	Plant Capacity Fees	\$ -	-	-		-		
20								
21	Line/Main Extension Fees	5,214,790	5,374,311	5,306,494	(17,141)	5,289,353		
22								
23	Contributed Property	4,536,200	5,002,416	4,667,447	120,771	4,788,218		
24								
25	Other - Tap Fees	32,456	28,990	33,137	(4,632)	28,505		
26								
27								
28	Total	\$ 9,783,446	\$ 10,405,717	\$ 10,007,078	\$ 98,999	\$ 10,106,077		

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

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

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Schedule Year Ended: 12/31/2010
 Historic [X] Projected []

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

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

Line No.	(1) Description	(2) Dec-09	(3) Jan-10	(4) Feb-10	(5) Mar-10	(6) Apr-10	(7) May-10	(8) Jun-10	(9) Jul-10	(10) Aug-10	(11) Sep-10	(12) Oct-10	(13) Nov-10	(14) Dec-10	(15) 13- Month Average
1	WATER														
2															
3	Plant Capacity Fees														
4															
5	Line/Main Extension Fees	5,217,387	5,233,007	5,248,628	5,264,248	5,279,869	5,295,489	5,311,110	5,326,731	5,340,539	5,354,347	5,368,156	5,537,730	5,309,201	5,314,342
6															
7	Meters & Meter Installation Fees	1,285,327	1,290,264	1,295,200	1,300,137	1,305,074	1,310,011	1,314,947	1,319,884	1,324,821	1,329,758	1,334,694	1,372,158	1,347,477	1,317,673
8															
9	Contributed Property	2,229,898	2,238,927	2,247,956	2,256,985	2,266,014	2,275,043	2,284,073	2,293,102	2,302,436	2,311,772	2,321,108	2,386,674	2,536,426	2,303,878
10															
11	Other - Tap Fees	103,609	104,044	104,479	104,915	105,352	105,789	106,226	106,664	107,113	107,561	108,009	108,457	57,516	102,287
12															
13															
14	Total	\$ 8,836,222	\$ 8,866,241	\$ 8,896,263	\$ 8,926,286	\$ 8,956,308	\$ 8,986,332	\$ 9,016,356	\$ 9,046,381	\$ 9,074,909	\$ 9,103,438	\$ 9,131,967	\$ 9,405,019	\$ 9,250,621	\$ 9,038,180
15															
16															
17	WASTEWATER														
18															
19	Plant Capacity Fees														
20															
21	Line/Main Extension Fees	5,214,790	5,228,527	5,242,265	5,256,003	5,269,740	5,283,478	5,297,216	5,310,954	5,324,691	5,338,429	5,352,167	5,491,855	5,374,311	5,306,494
22															
23	Contributed Property	4,536,200	4,553,355	4,570,510	4,587,666	4,604,826	4,621,986	4,639,147	4,656,307	4,673,467	4,690,644	4,707,821	4,832,470	5,002,416	4,667,447
24															
25	Other - Tap Fees	32,456	32,643	32,830	33,016	33,203	33,389	33,576	33,763	33,949	34,136	34,323	34,509	28,990	33,137
26															
27															
28	Total	\$ 9,783,446	\$ 9,814,525	\$ 9,845,605	\$ 9,876,685	\$ 9,907,769	\$ 9,938,854	\$ 9,969,939	\$ 10,001,023	\$ 10,032,108	\$ 10,063,209	\$ 10,094,310	\$ 10,358,835	\$ 10,405,717	\$ 10,007,078

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

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 110257-WS
Test Year Ended: 12/31/2010

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

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.

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

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

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 110257-WS
Test Year Ended: 12/31/2010

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

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010

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

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

Line No			Water	Sewer
1	<u>Final Rates</u>			
2	Current & Accrued Assets (13 Month Average)			
3	Cash	A \$	- \$	-
4	Accounts Rec less Accum. Provision for Uncoll Accts	A	367,894	403,878
5	Materials & Supplies	B	12,909	13,289
6	Misc. Current & Accrued Assets	C	1,828	1,480
7	Misc. Current & Accrued Assets - Deferred Rate Case Exp	C	123,146	96,087
8				
9	Current & Accrued Liabilities(13 Month Average)			
10	Accounts Payable	C \$	(92,289) \$	(74,752)
11	Customer Deposits	C	(29,641)	(24,008)
12	Accrued Taxes	C	(122,729)	(99,407)
13	Accrued Interest	C	(3,017)	(2,444)
14	Misc. Current & Accrued Liabilities	C	(922)	(746)
15				
16	Working Capital (Balance Sheet Method)		<u>\$ 257,178</u>	<u>\$ 313,377</u>
17				
18				
19				
20	<u>Interim Rates</u>			
21	Current & Accrued Assets (13 Month Average)			
22	Cash	A \$	- \$	-
23	Accounts Rec less Accum. Provision for Uncoll Accts	A	367,894	403,878
24	Materials & Supplies	B	12,909	13,289
25	Misc. Current & Accrued Assets	C	1,828	1,480
26				
27	Current & Accrued Liabilities(13 Month Average)			
28	Accounts Payable	C \$	(92,289) \$	(74,752)
29	Customer Deposits	C	(29,641)	(24,008)
30	Accrued Taxes	C	(122,729)	(99,407)
31	Accrued Interest	C	(3,017)	(2,444)
32	Misc. Current & Accrued Liabilities	C	(922)	(746)
33				
34	Working Capital (Balance Sheet Method)		<u>\$ 134,032</u>	<u>\$ 217,291</u>

Notes:

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

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010

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

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

Line No.	(1) ASSETS	(2) Prior Year Ended 12/31/09	(3) Adjustments	(4) Adjusted Prior Year Ended 12/31/09	(5) Test Year Ended 12/31/10	(6) 13 Month Average	(7) Adjustments	(8) Adjusted Average
1	Utility Plant in Service	\$ 50,376,472	\$ 283,882	\$ 50,660,354	\$ 50,438,266	\$ 50,508,956		\$ 50,508,956
2	Construction Work in Progress	-	-	-	-	38,562		38,562
3	Other Utility Plant Adjustments	2,238	-	2,238	2,238	2,238		2,238
4								
5	GROSS UTILITY PLANT	50,378,710	283,882	50,662,592	50,440,504	50,549,756	-	50,549,756
6	Less: Accumulated Depreciation	(24,997,616)	-	(24,997,616)	(26,684,724)	(25,751,713)		(25,751,713)
7								
8	NET UTILITY PLANT	25,381,094	283,882	25,664,976	23,755,780	24,798,043	-	24,798,043
9								
10	Cash	-	-	-	-	-		-
11	Accounts Rec'b - trade	745,077	-	745,077	782,704	779,442		779,442
12	Notes Receivable	-	-	-	-	-		-
13	Accts. Rec'b - Assoc. Cos.	533,117	-	533,117	1,341,753	875,653		875,653
14	Notes Rec'b - Assoc. Cos.	-	-	-	-	-		-
15	Accts. Rec'b - Other	-	-	-	-	-		-
16	Accrued Interest Rec'b	-	-	-	-	-		-
17	Allowance for Bad Debts	(8,799)	-	(8,799)	(8,838)	(7,670)		(7,670)
18	Materials & Supplies	31,252	-	31,252	15,718	26,198		26,198
19	Miscellaneous Current & Accrued Assets	4,417	-	4,417	250	3,308		3,308
20								
21	TOTAL CURRENT ASSETS	1,305,064	-	1,305,064	2,131,587	1,676,931	-	1,676,931
22								
23	Net Nonutility Property	-	-	-	-	-		-
24	Unamortized Debt Discount & Exp.	-	-	-	-	-		-
25	Prelim. Survey & Investigation Charges	-	-	-	45,952	15,756		15,756
26	Clearing Accounts	-	-	-	-	-		-
27	Deferred Rate Case Expense	189,324	-	189,324	193,947	209,186	1,111	210,297
28	Other Miscellaneous Deferred Debits	58,820	-	58,820	34,651	46,762	1,586	48,348
29	Accum. Deferred Income Taxes	-	-	-	-	-		-
30	TOTAL OTHER ASSETS	248,143	-	248,143	274,549	271,704	2,697	274,401
31								
32	TOTAL ASSETS	\$ 26,934,301	\$ 283,882	\$ 27,218,183	\$ 26,161,917	\$ 26,746,678	\$ 2,697	\$ 26,749,375

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010

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

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

Line No.	(1) ASSETS	(2) Dec-09	(3) Adjustments	(4) Adjusted Dec-09	(5) Jan-10	(6) Feb-10	(7) Mar-10	(8) Apr-10	(9) May-10	(10) Jun-10	(11) Jul-10	(12) Aug-10	(13) Sep-10	(14) Oct-10	(15) Nov-10	(16) Dec-10	(17) 13- Month Average
1	Utility Plant in Service	\$ 50,376,472	\$ 283,882	\$ 50,660,354	\$ 50,424,384	\$ 50,472,238	\$ 50,142,946	\$ 50,221,110	\$ 50,252,038	\$ 50,326,110	\$ 50,586,591	\$ 50,642,204	\$ 50,686,584	\$ 50,882,873	\$ 50,880,736	\$ 50,438,266	50,508,956
2	Construction Work in Progress	-	-	-	-	-	590	837	175,923	191,996	674	33,124	48,674	49,489	-	-	38,562
3	Other Utility Plant Adjustments	2,238	-	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238	2,238
4																	
5	GROSS UTILITY PLANT	50,378,710	283,882	50,662,592	50,426,622	50,474,476	50,145,774	50,224,185	50,430,199	50,520,344	50,588,829	50,645,116	50,721,946	50,933,786	50,932,464	50,440,504	50,549,756
6	Less: Accumulated Depreciation	(24,997,616)	-	(24,997,616)	(25,136,479)	(25,276,095)	(25,289,233)	(25,440,244)	(25,567,838)	(25,707,515)	(25,845,135)	(25,984,725)	(26,125,100)	(26,346,190)	(26,371,367)	(26,684,724)	(25,751,713)
7																	
8	NET UTILITY PLANT	25,381,094	283,882	25,664,976	25,290,142	25,198,381	24,856,541	24,783,942	24,862,361	24,812,829	24,743,694	24,660,391	24,596,847	24,587,596	24,561,097	23,755,780	24,798,043
9																	
10	Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Accounts Rec'b - trade	745,077	-	745,077	641,216	725,450	679,530	724,281	795,343	740,364	878,364	830,319	882,933	878,831	828,338	782,704	779,442
12	Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Accts. Rec'b - Assoc. Cos.	533,117	-	533,117	425,685	443,870	685,403	751,356	791,502	780,768	936,337	1,130,183	1,160,486	1,296,983	1,106,041	1,341,753	875,653
14	Notes Rec'b - Assoc. Cos.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Accts. Rec'b - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Accrued Interest Rec'b	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Allowance for Bad Debts	(8,799)	-	(8,799)	(7,205)	(7,264)	(6,200)	(6,698)	(6,730)	(7,388)	(7,903)	(7,775)	(8,390)	(8,097)	(8,418)	(8,838)	(7,670)
18	Materials & Supplies	31,252	-	31,252	31,259	31,262	31,253	31,287	31,276	31,258	31,600	18,968	18,967	20,762	15,709	15,718	26,198
19	Miscellaneous Current & Accrued Assets	4,417	-	4,417	4,333	4,250	4,167	4,083	4,000	3,917	3,833	3,750	2,875	2,000	1,125	250	3,308
20																	
21	TOTAL CURRENT ASSETS	1,305,064	-	1,305,064	1,095,288	1,197,568	1,394,152	1,504,310	1,615,391	1,548,918	1,842,232	1,975,444	2,056,871	2,190,479	1,942,795	2,131,587	1,676,931
22																	
23	Net Nonutility Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Prelim. Survey & Investigation Charges	-	-	-	-	-	-	-	8,944	14,415	24,130	24,130	29,088	29,088	29,088	45,952	15,756
26	Clearing Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Deferred Rate Case Expense	189,324	-	189,324	197,066	203,431	204,256	210,091	212,547	225,600	223,567	226,500	223,677	208,379	201,039	193,947	209,186
28	Other Miscellaneous Deferred Debits	58,820	-	58,820	56,806	54,792	52,777	50,763	48,749	46,840	44,809	42,786	40,763	38,679	36,665	34,651	46,762
29	Accum. Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL OTHER ASSETS	248,143	-	248,143	253,872	258,222	257,034	260,854	270,240	286,855	292,505	293,416	293,528	276,146	266,791	274,549	271,704
31																	
32	TOTAL ASSETS	\$ 26,934,301	\$ 283,882	\$ 27,218,183	\$ 26,639,302	\$ 26,654,171	\$ 26,507,726	\$ 26,549,106	\$ 26,747,993	\$ 26,648,602	\$ 26,878,430	\$ 26,929,251	\$ 26,947,246	\$ 27,054,220	\$ 26,770,683	\$ 26,161,917	\$ 26,746,678

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010

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

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/09	(3) Adjustments	(4) Adjusted Prior Year Ended 12/31/09	(5) Test Year Ended 12/31/10	(6) 13 Month Average	(7) Adjustments	(8) Adjusted Average
1	Common Stock Issued	\$ 3,575	\$ -	\$ 3,575	\$ 3,575	\$ 3,575		\$ 3,575
2	Preferred Stock Issued	-	-	-	-	-		-
3	Additional Paid in Capital	14,567,687	-	14,567,687	14,847,324	14,665,056		14,665,056
4	Retained Earnings	4,638,609	281,012	4,919,621	5,496,493	4,760,269	2,697	4,762,966
5	Other Equity Capital	-	-	-	-	-		-
6								
7	TOTAL EQUITY CAPITAL	19,209,871	281,012	19,490,883	20,347,392	19,428,900	2,697	19,431,597
8								
9	Bonds	-	-	-	-	-		-
10	Reacquired Bonds	-	-	-	-	-		-
11	Advances From Associated Companies	7,100,823	-	7,100,823	7,100,823	7,100,823		7,100,823
12	Other Long-Term Debt	-	-	-	-	-		-
13								
14	TOTAL LONG-TERM DEBT	7,100,823	-	7,100,823	7,100,823	7,100,823	-	7,100,823
15								
16	Accounts Payable	151,439	1,091	152,530	241,700	167,041		167,041
17	Notes Payable	-	-	-	-	-		-
18	Notes & Accounts Payable - Assoc. Cos.	(6,866,124)	-	(6,866,124)	(6,866,124)	(6,866,124)		(6,866,124)
19	Customer Deposits	48,532	-	48,532	60,925	53,649		53,649
20	Accrued Taxes	152,453	-	152,453	194,808	222,136		222,136
21	Current Portion Long Term Debt	-	-	-	-	-		-
22	Accrued Interest	4,485	-	4,485	6,607	5,461		5,461
23	Accrued Dividends	-	-	-	-	-		-
24	Misc. Current and Accrued Liabilities	10,203	-	10,203	11,486	1,668		1,668
25								
26	TOTAL CURRENT & ACCRUED LIABILITIES	(6,499,012)	1,091	(6,497,921)	(6,350,598)	(6,416,169)	-	(6,416,169)
27								
28	Advances for Construction	-	-	-	-	-		-
29	Prepaid Capacity Charges	-	-	-	-	-		-
30	Accum. Deferred ITC's	-	-	-	-	-		-
31	Operating Reserves	-	-	-	-	-		-
32								
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	-	-	-	-	-	-	-
34								
35	Contributions in Aid of Construction	25,221,852	-	25,221,852	24,033,725	25,144,952		25,144,952
36	Less: Accum. Amortization of CIAC	(18,619,668)	-	(18,619,668)	(19,656,338)	(19,045,259)		(19,045,259)
37								
38	Accumulated Deferred Income Taxes	520,435	1,779	522,214	686,913	533,431		533,431
39								
40	Total Equity Capital and Liabilities	\$ 26,934,301	\$ 283,882	\$ 27,218,183	\$ 26,161,917	\$ 26,746,678	\$ 2,697	\$ 26,749,375

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010

Schedule: A-19
 Page 2 of 2
 Preparer: Kirsten Markwell

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Dec-09	(3) Adjustments	(4) Adjusted Dec-09	(5) Jan-10	(6) Feb-10	(7) Mar-10	(8) Apr-10	(9) May-10	(10) Jun-10	(11) Jul-10	(12) Aug-10	(13) Sep-10	(14) Oct-10	(15) Nov-10	(16) Dec-10	(17) 13- Month Average
1	Common Stock Issued	\$ 3,575		\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,575
2	Preferred Stock Issued																
3	Additional Paid in Capital	14,567,687		14,567,687	14,567,687	14,567,687	14,567,687	14,567,687	14,567,687	14,567,687	14,764,918	14,764,918	14,764,918	14,764,918	14,764,918	14,847,324	14,665,056
4	Retained Earnings	4,638,609	281,012	4,919,621	4,550,923	4,554,010	4,411,246	4,448,737	4,625,299	4,545,640	4,681,107	4,737,733	4,713,513	4,881,290	5,317,899	5,496,493	4,760,269
5	Other Equity Capital																
6																	
7	TOTAL EQUITY CAPITAL	19,209,871	281,012	19,490,883	19,122,186	19,125,273	18,982,508	19,019,999	19,196,561	19,116,903	19,449,600	19,506,226	19,482,006	19,649,783	20,086,392	20,347,392	19,428,900
8																	
9	Bonds																
10	Reacquired Bonds																
11	Advances From Associated Companies	7,100,823		7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823
12	Other Long-Term Debt																
13																	
14	TOTAL LONG-TERM DEBT	7,100,823		7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823	7,100,823
15																	
16	Accounts Payable	151,439	1,091	152,530	110,442	128,988	128,339	132,865	158,233	142,961	190,005	180,673	222,568	165,646	216,586	241,700	167,041
17	Notes Payable																
18	Notes & Accounts Payable - Assoc. Cos.	(6,866,124)		(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)	(6,866,124)
19	Customer Deposits	48,532		47,767	47,767	48,225	49,588	50,935	51,966	53,220	54,305	56,390	57,972	58,327	59,286	60,925	53,649
20	Accrued Taxes	152,453		152,453	56,268	110,009	166,263	222,828	279,390	334,607	243,654	299,903	350,225	404,339	73,028	194,808	222,136
21	Current Portion Long Term Debt																
22	Accrued Interest	4,485		4,485	4,619	4,744	4,889	5,080	5,254	5,423	5,604	5,807	5,983	6,130	6,367	6,607	5,461
23	Accrued Dividends																
24	Misc. Current and Accrued Liabilities	10,203		10,203												11,486	1,668
25																	
26	TOTAL CURRENT & ACCRUED LIABILITIES	(6,499,012)	1,091	(6,497,921)	(6,647,029)	(6,574,159)	(6,517,045)	(6,454,416)	(6,371,282)	(6,329,914)	(6,372,557)	(6,323,351)	(6,229,376)	(6,231,683)	(6,510,857)	(6,350,598)	(6,416,169)
27																	
28	Advances for Construction																
29	Prepaid Capacity Charges																
30	Accum. Deferred ITC's																
31	Operating Reserves																
32																	
33	TOTAL DEFERRED CREDITS & OPER. RESERVES																
34																	
35	Contributions in Aid of Construction	25,221,852		25,221,852	25,223,672	25,223,672	25,224,106	25,226,444	25,226,889	25,226,889	25,227,794	25,232,219	25,240,135	25,240,214	25,336,766	24,033,725	25,144,952
36	Less: Accum. Amortization of CIAC	(18,619,668)		(18,619,668)	(18,680,767)	(18,741,868)	(18,802,970)	(18,864,078)	(18,925,186)	(18,986,294)	(19,047,404)	(19,107,016)	(19,166,647)	(19,226,277)	(19,763,854)	(19,656,338)	(19,045,259)
37																	
38	Accumulated Deferred Income Taxes	520,435	1,779	522,214	520,418	520,431	520,305	520,333	520,187	520,195	520,174	520,350	520,305	521,360	521,413	686,913	533,431
39																	
40	TOTAL EQUITY CAPITAL & LIABILITIES	\$ 26,934,301	\$ 283,882	\$ 27,218,183	\$ 26,639,302	\$ 26,654,171	\$ 26,507,726	\$ 26,549,106	\$ 26,747,993	\$ 26,648,602	\$ 26,878,430	\$ 26,929,251	\$ 26,947,246	\$ 27,054,220	\$ 26,770,683	\$ 26,161,917	\$ 26,746,678

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010
 Interim [] Final [X]
 Historic [X] Projected []

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 3,281,289	\$ 235,705 (A)	\$ 3,516,995	\$ 475,925 (A)	\$ 3,992,920	B-4, B-3
2							
3	Operation & Maintenance	2,131,700	106,134 (B)	2,237,833	(B)	2,237,833	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	112,219	150,333 (C)	262,553	(C)	262,553	B-13, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income	473,115	(16,650) (D)	456,465	21,417 (D)	477,882	B-15, B-3
10							
11	Provision for Income Taxes	79,778	21,568 (E)	101,346	171,031 (E)	272,377	C-1, B-3
12							
13	OPERATING EXPENSES	2,796,812	261,384	3,058,197	192,448	3,250,645	
14							
15	NET OPERATING INCOME	\$ 484,477	\$ (25,679)	\$ 458,798	\$ 283,477	\$ 742,275	
16							
17							
18	RATE BASE	\$ 9,486,847	\$ (390,337)	\$ 9,096,510		\$ 9,096,510	
19							
20							
21	RATE OF RETURN	5.11 %		5.04 %		8.16%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010
 Interim [] Final [X]
 Historic [X] Projected []

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 3,602,240	\$ (145,707) (A)	\$ 3,456,533	\$ 1,199,706 (A)	\$ 4,656,239	B-4, B-3
2							
3	Operation & Maintenance	2,189,391	127,362	2,316,752	(B)	2,316,752	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	(75,463)	688,392	612,929	(C)	612,929	B-14, B-3
6							
7	Amortization						
8							
9	Taxes Other Than Income	383,202	75,501 (D)	458,703	53,987 (D)	512,690	B-15, B-3
10							
11	Provision for Income Taxes	64,616	(460,904) (E)	(396,288)	431,134 (E)	34,846	C-1, B-3
12							
13	OPERATING EXPENSES	2,561,747	430,350	2,992,096	485,121	3,477,217	
14							
15	NET OPERATING INCOME	\$ 1,040,492	\$ (576,058)	\$ 464,436	\$ 714,585	\$ 1,179,022	
16							
17							
18	RATE BASE	\$ 9,187,427	\$ 5,261,367	\$ 14,448,793		\$ 14,448,793	
19							
20							
21	RATE OF RETURN	11.33 %		3.21 %		8.16%	

Schedule of Adjustments to Operating Income
 Company: Sanlando Utilities Corp.
 Test Year Ended: 12/31/2010
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 1 of 4
 Docket No.: 110257-W5
 Preparer: Kirsten Markwell

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

Line No.	Description	Water	Wastewater
1	(A) Adjustments to Revenues		
2	<u>(1) Annualized Revenue</u>		
3	Annualized water/sewer revenues per Schedule E-2, pp 6 & 10	\$3,551,882	\$3,518,912
4	Test Year water/sewer revenues per Schedule E-2, pp 6 & 10	3,293,295	3,672,119
5	Adjustment required	\$ 258,587	\$ (153,207)
6			
7	<u>(2) Miscellaneous Service Revenues</u>		
8	To adjust allocations between systems	\$ (7,499)	\$ 7,499
9	To reclass CIAC Suspende	\$ (10,000)	
10	To reclass Connection Meter Fee	\$ (5,383)	
11	Total Adjustment to Miscellaneous Revenues	\$ (22,882)	\$ 7,499
12	<u>(3) Revenue Increase</u>		
13	Increase in revenue required by the Utility to realize a	475,925	1,199,706
14	8.16% % rate of return	\$ 475,925	\$ 1,199,706
15			
16	Total Adjustments to Revenues	\$ 711,630	\$ 1,053,999
17	(B) Adjustments to Operations & Maintenance Expenses		
18	<u>(1) Restate Expense Allocations from WSC / Utilities Inc.</u>		
19	Employee Pension & Benefits	313	244
20	Chemicals	(2,836)	(2,213)
21	Materials & Supplies	2,163	1,707
22	Contractual Services - Engineering	7	5
23	Contractual Services - Acct	1,010	788
24	Contractual Services - Legal	249	194
25	Contractual Services - Testing	4	3
26	Contractual Services - Other	7,719	6,023
27	Equipment Rentals	2	1
28	Insurance Other	1,064	830
29	Rate Case Amort Exp	232	181
30	Misc Reg Matters Comm Exp	144	112
31	Agency Expense	21	17
32	Miscellaneous Expense	10,043	7,836
33	Total restatement of Expense Allocations	\$ 20,134	\$ 15,729
34	<u>(2) Adjust Allocation of General Expense between Systems based on ERC</u>		
35	601 / 701 Salary & Wages	9,310	(9,310)
36	603 / 703 Salary & Wages - Officers	840	(840)
37	604 / 704 Employee Pension & Benefits	3,113	(3,113)
38	620 / 720 Materials & Supplies	(5,256)	5,256
39	631 / 731 Contractual Services - Engr	35	(35)
40	632 / 732 Contractual Services - Acct.	301	(301)
41	633 / 733 Contractual Services - Legal	238	(238)
42	635 / 735 Testing	36	(36)
43	636 / 736 Contractual Services - Other	1,818	(1,818)
44	650 / 750 Transportation	1,258	(1,258)
45	659 / 759 Insurance - Other	1,493	(1,493)
46	666 / 766 Regulatory Commission Exp	588	(588)
47	666 / 766 Regulatory Commission Exp Other	57	(57)
48	670 / 770 Bad Debt	134	(134)
49	675 / 775 Miscellaneous	2,500	(2,500)
50	Total Allocations of General Expense between Systems	\$ 16,467	\$ (16,467)
51	<u>(3) Amortization Other Expense</u>		
52	(a) Reflect amortization for gain on sale of land	(3,681)	
53	Total adjustment to Amortization Other Expense	\$ (3,681)	\$ -
54	<u>(4) To Annualize/Increase Salaries and related Expenses</u>		
55	601 / 701 Salary & Wages	72,620	46,664
56	603 / 703 Salary & Wages - Officers	4,423	3,451
57	604 / 704 Employee Pension & Benefits	(10,107)	(9,261)
58	650 / 750 Transportation	(8,638)	(6,740)
59	Total adjustment to Salaries and related Expenses	58,298	34,114
60			
61	<u>(5) Amortization of rate case expense per Schedule B-10</u>	\$ 41,049	\$ 32,029
62	<u>(6) Chemical Expense</u>		
63	(a) Adjustment for prior/subsequent periods -Chlorine	(4,388)	
64	(b) Adjustment to remove allocations	(5,049)	
65	(c) Adjustment to remove erroneous entry	1,007	
66	(d) Adjustments from prior/subsequent periods -Other Chemicals	490	
67	(e) Aquadene expense true-up	10,764	
68	(f) AI Reclassify Phosphorus removal expense	(10,264)	10,264
69	(g) Allocate Chemical Expense between systems	(18,693)	18,693
70	Total Adjustment to Chemical Expense	\$ (26,134)	\$ 28,957
71	<u>(7) Reallocate Miscellaneous expense to Contractual Testing</u>		
72	635 / 735 Testing	\$ 18,146	\$ 36,350
73	675 / 775 Miscellaneous	(18,146)	(36,350)
74	Total Adjustment to Contractual Testing	\$ -	\$ -
75	<u>(8) Pro Forma adjustments Deferred Maintenance Projects</u>		
76	Wekiva WWTF De-Gritting		33,000
77	Total Adjustment to Deferred Maintenance Expense	\$ -	\$ 33,000
78	Total Adjustment required to O&M Expenses	\$ 106,134	\$ 127,362

Schedule of Adjustments to Operating Income

Company: Sanlando Utilities Corp.

Test Year Ended: 12/31/2010

Interim [] Final [X]

Historic [X] Projected []

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

Florida Public Service Commission

Schedule: B-3

Page 2 of 4

Docket No.: 110257-WS

Preparer: Kirsten Markwell

Line No.	Description	Water	Wastewater
1	(C) Adjustments to Depreciation Expense		
2	(1) Restating Depreciation Expense per Commission Ordered Adjustment		
3	301.1 / 351.1 Organization	(12)	197,270
4	302.1 / 352.1 Franchises	(124,524)	(66,175)
5	304.2 Structures & Improvements Source of Supply	(170,348)	
6	304.3 Structures & Improvements Water Treatment	2,281,823	
7	304.5 / 354.7 Office Structures & Improvements	(66,158)	(1,426,057)
8	307.2 Wells & Springs	(70)	
9	308.2 Infiltration Gallery	234	
10	310.2 Power Generation Equipment	(2,082,048)	
11	311.2 Electric Pump Equipment Source	343	
12	311.4 Electric Pump Equipment T & D	(1)	
13	311.3 Electric Pump Equip Water Treatment	49,751	
14	320.3 Water Treatment Equipment	(459)	
15	330.4 Distribution Reservoirs & Standpipes	(34,915)	
16	331.4 Transmission & Distribution Mains	(191,513)	
17	333.4 Service Lines	(201)	
18	334.4 Meters / Meter Installations	55,284	
19	335.4 Hydrants	(29)	
20	336.4 Backflow Prevention Devices	(9)	
21	339.3 Other Miscellaneous Equipment Water Treatment	(54)	
22	339.4 Other Miscellaneous Equipment Transmission & Distribution	(7)	
23	340.5 / 390.7 Office Furniture & Equipment	2,688	2,098
24	343.5 / 393.7 Tools, Shop & Garage Equipment	(38)	(30)
25	344.5 / 394.7 Laboratory Equipment	27	21
26	345.5 / 395.7 Power Operated Equipment	60	47
27	346.5 / 396.7 Communication Equipment	(1,951)	(1,522)
28	347.5 / 397.7 Miscellaneous Equipment	(1,052)	(821)
29	348.5 / 398.7 Other Plant	386,429	
30	354.2 Structures & Improvements - Collection		9
31	354.3 Structures & Improvements - Pump Lift Station		(66,738)
32	354.4 Structures & Improvements Wastewater Treatment		1,430,045
33	355.2 Power Generation Equipment Collection		(29)
34	355.4 Power Generation Equipment Wastewater Treatment		29
35	360.2 Force Mains		(222,295)
36	361.2 Sewer Gravity Mains / Manholes		99,214
37	363.2 Services to Customers		224,348
38	364.2 Flow Measuring Devices		(76)
39	366.6 Reuse Services		(28)
40	367.6 Reuse Meter Installation		4
41	371.3 Pumping Equipment		(2,210)
42	371.5 Pumping Equipment Reclaimed Water Treatment		(24)
43	374.5 Reuse Distribution Reservoirs		(27)
44	375.6 Reuse Transmission & Distribution		(278,371)
45	380.4 Treatment & Disposal Equip Wastewater Treatment		(70,093)
46	382.4 Outfall Lines		(21)
47	389.2 Other Plant Collection		(64)
48	389.3 Other Plant Pump		(169)
49	389.4 Other Plant Wastewater Treatment		(404)
50	389.5 Other Plant Wastewater		(136)
51	Total Adjustment to Depr Exp per COA	\$ 103,251	\$ (182,207)
52	(2) Adjust Common Plant Allocations between Systems based on ERC		
53	304.5 / 354.7 Structures & Improvements	105	(105)
54	340.5 / 390.7 Office Furniture & Equipment	2,289	(2,289)
55	341.5 / 341.7 Transportation Equipment	625	(625)
56	343.5 / 393.7 Tools, Shop & Garage Equipment	210	(210)
57	344.5 / 394.7 Laboratory Equipment	31	(31)
58	345.5 / 395.7 Power Operated Equipment	13	(13)
59	346.5 / 396.7 Communication Equipment	107	(107)
60	347.5 / 397.7 Miscellaneous Equipment	87	(87)
61	Total Common Plant Depreciation Exp Allocations	\$ 3,468	\$ (3,468)
62	(3) Restating Depreciation expense allocations from WSC / Utilities Inc.		
63	304.5 / 354.7 Structures & Improvements	1,028	802
64	340.5 / 390.7 Office Furniture & Equipment	(357)	(279)
65	343.5 / 393.7 Tools, Shop & Garage Equipment	(234)	(182)
66	344.5 / 394.7 Laboratory Equipment	36	28
67	346.5 / 396.7 Communication Equipment	(1,580)	(1,233)
68	Total Restatement of Depreciation Exp Allocations	(1,107)	(863)

Schedule of Adjustments to Operating Income
 Company: Sanlando Utilities Corp.
 Test Year Ended: 12/31/2010
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 3 of 4
 Docket No.: 110257-WS
 Preparer: Kirsten Markwell

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

Line No.	Description	Water	Wastewater
1	(4) Adjust depreciation expense for Vehicle usage by Sanlando	\$ (12,824)	\$ (10,006)
2	(5) Annualize depreciation expense for plant additions during TY		
3	304.2 Structures & Improvements SOS	\$ 30	
4	304.3 Structures & Improvements WTP	25	
5	311.2 Pumping Equipment Electric SOS	3,778	
6	311.3 Pumping Equipment Electric WTP	4,029	
7	311.4 Pumping Equipment Electric T&D	6	
8	320.3 Water Treatment Equipment	11	
9	330.4 Distribution Reservoirs & Standpipes	7	
10	331.4 T & D Mains	1,032	
11	333.4 Services	1,207	
12	334.4 Meters / Meter Installations	(309)	
13	335.4 Hydrants	300	
14	336.4 Backflow Prevention Devices	14	
15	339.4 Other Misc Plant T&D	(160)	
16	340.5 / 390.7 Office Furniture & Equip	15	12
17	343.5 / 393.7 Tools, Shop & Garage	27	21
18	344.5 / 394.7 Laboratory Equipment	16	13
19	345.5 / 395.7 Power Operated Equipment	14	11
20	347.5 / 397.7 Miscellaneous Equipment	(2)	(2)
21	354.3 Structures & Improvement Lift Station		(147)
22	354.4 Structures & Improvement WWTP		7
23	360.2 Collection Sewers - Force		897
24	361.2 Collection Sewers - Gravity		371
25	363.2 Services to Customers		488
26	367.6 Reuse Meter Installations		21
27	371.3 Pumping Equipment Wastewater		1,197
28	371.5 Pumping Equipment Reclaimed Water Treatment		15
29	375.6 Reuse T & D		25
30	380.4 T&D Wastewater Treatment		2,893
31	Total Adjustment to Depreciation Expense	10,039	5,822
32	(6) Depreciation expense related to Pro Forma plant additions		
33	331.4 SR 434 FDOT Widening T & D Mains	2,803	
34	360.2 SR 434 FDOT Widening Force Main		1,099
35	360.2 Des Pinar Force Main Replacement		2,053
36	380.4 WWTP Filter Replacement		27,619
37	375.6 Eng-Wekiva-Apopka Reuse Main		2,913
38	375.6 Wekiva-Apopka Reuse Main		69,900
39	Total Depr Expense - Pro Forma Plant additions	\$ 2,803	\$ 103,584
40	(7) Adjust depreciation expense for retirements related to Pro Forma additions		
41	331.4 SR 434 FDOT Widening T & D Mains	(125)	
42	360.2 SR 434 FDOT Widening Force Main		(234)
43	360.2 Des Pinar Force Main Replacement		(666)
44	380.4 WWTP Filter Replacement		(20,715)
45	Total Adjustment -Pro Forma Plant retirements	\$ (125)	\$ (21,615)
46	(8) Restating CIAC Amortization Exp Per Commission Ordered Adjustments:		
47	Structures & Improvement Source of Supply	653	
48	Structures & Improvement Water Treatment	6,265	
49	Wells & Springs	16,395	
50	Electric Pump Equipment Water Treatment	21,386	
51	Electric Pump Equipment Source	(11,267)	
52	Water Treatment Equipment	10,639	
53	Distribution Reservoirs & Standpipes	(19,925)	
54	Transmission & Distribution Mains	46,805	
55	Service Lines	30,023	
56	Meters	26,093	
57	Meter Installations	930	
58	Hydrants	9,646	
59	Reservation Capacity Fee	3	(27)
60	Plant Modification Fee	15	20,661
61	Water Plant Meter Fee	35	
62	Other Tangible	4,367	
63	Structures & Improvements Pump Lift Station		(32,881)
64	Structures & Improvements Wastewater Treatment		506,720
65	Structures & Improvements General		104,224
66	Force Mains		50,614
67	Gravity Mains / Manholes		89,282
68	Services to Customers		(43,033)
69	Treatment & Disposal Wastewater Treatment		96,961
70	Reuse Services		3,629
71	Outfall Lines		38,280
72	Tap	(96,149)	(35,925)
73	Adjustment to CIAC Amortization Expense	\$ 45,914	\$ 798,506

Schedule of Adjustments to Operating Income
 Company: Sanlando Utilities Corp.
 Test Year Ended: 12/31/2010
 Interim [] Final [X]
 Historic [X] Projected []
 Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Florida Public Service Commission
 Schedule: B-3
 Page 4 of 4
 Docket No.: 110257-WS
 Preparer: Kirsten Markwell

Line No.	Description	Water	Wastewater
1	<u>(9) Annualize CIAC amortization for plant additions during TY</u>		
2	Transmission & Distribution Mains	\$ (341)	
3	Service Lines	(542)	
4	Hydrants	(122)	
5	Tap	(83)	
6	Force Mains		(753)
7	Gravity Mains / Manholes		(185)
8	Services to Customers		(277)
9	Reservation Capacity Fee		(147)
10	Adjustment to CIAC Amortization	(1,087)	(1,361)
11			
12	Total Adjustment to Depreciation Exp, Net of Amortization	\$ 150,333	\$ 688,392
13	(D) Adjustments to Taxes Other Than Income		
14	<u>(1) Restate allocations from WSC / Utilities Inc.</u>		
15	Property & Other General Taxes	8	6
16	Real Estate Tax	134	104
17	Franchise Tax	39	30
18	Total Restatement of TOTI Exp Allocations	\$ 181	\$ 141
19			
20	<u>(2) Adjust Payroll Taxes for salary allocations/ annualization / increase</u>	\$ (7,620)	\$ 5,946
21	<u>(3) Regulatory Assessment Fees</u>		
22	(a) To adjust test year RAF's for annualized revenues	\$ 258,587	\$ (153,207)
23	RAF rate	0.045	0.045
24	RAF Adjustment Required for Annualized Revenues	\$ 11,636	\$ (6,894)
25	<u>(4) Ad Valorem Taxes</u>		
26	(a) Adjust allocation based on Net Plant	\$ (20,847)	\$ 20,847
27			
28	(b) Total Net Plant Additions		\$ 3,531,999
29	Millage rate	15.7025	15.7025
30	Total increase in ad valorem taxes	\$ -	\$ 55,461
31			
32	Total Adjustments to Test Year TOTI	\$ (16,650)	\$ 75,501
33			
34	<u>(5) To adjust RAF's for requested revenues</u>		
35	Total Revenue Increase Requested	\$ 475,925	\$ 1,199,706
36	RAF rate	0.045	0.045
37	Total RAF Adjustments due to Requested Increase	\$ 21,417	\$ 53,987
38			
39	Total Adjustment Taxes Other Than Income	\$ 4,767	\$ 129,488
40	(E) Adjustments to Provision for Income Taxes		
41	<u>(1) Adjustment to reflect income taxes for O & M adjustments per C-2</u>	\$ 22,138	\$ (460,459)
42	<u>(2) Adjustment to reflect deferred taxes for O & M adjustments per C-5</u>	(570)	(445)
43	Total Adjustment to Current Income Taxes	\$ 21,568	\$ (460,904)
44			
45	<u>(3) Adj. to income taxes for increase per C-2</u>	\$ 171,031	\$ 431,134
46			
47	Total Adjustment to Provision for Income Taxes	\$ 192,599	\$ (29,770)

Test Year Operating Revenues

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010
 Historic Projected

Schedule: B-4
 Page 1 of 1
 Preparer: Kirsten Markwell
 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.

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	\$ 213,429
2	461 Water Revenues Accruals	\$ 15,327	521 Sewer Revenue Accruals	(6,614)
3	461.1 Metered - Residential	2,658,876	521.2 Flat Rate - Commercial	33,196
4	461.2 Metered - Commercial	338,202	521.3 Flat Rate - Industrial	
5	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
6	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	147,554
7	461.5 Metered - Multi-Family	206,747	521.6 Flat Rate - Other	
8	461.6 Other Revenues		522.1 Measured - Residential	2,380,625
9	462.2 Private Fire Protection	11,276	522.2 Measured - Commercial	317,173
10	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
11	465 Irrigation Customers		522.4 Measured - Public Authority	
12	466 Sales for Resale		522.5 Measured - Multi-Family	499,125
13	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
14			524 Revenues from Other Systems	
15	TOTAL WATER SALES	<u>3,230,427</u>	525 Interdepartmental Sales	
16				
17	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>3,584,488</u>
18	470 Forfeited Discounts			
19	471 Misc. Service Revenues	12,782	OTHER SEWER REVENUES	
20	472 Rents From Water Property		530 Guaranteed Revenues	
21	473 Interdepartmental Rents		531 Sale of Sludge	
22	474 Other Water Revenues	38,080	532 Forfeited Discounts	
23			534 Rents From Sewer Property	
24			535 Interdepartmental Rents	
25			571 Misc. Service Revenues	966
26			536 Other Sewer Revenues	10,808
27			540.1 Flat Rate Re-Use Residential	0
28	TOTAL OTHER WATER REVENUES	<u>50,862</u>	541 Measured Re-Use Revenues	5,979
29				
30			TOTAL OTHER SEWER REVENUES	<u>17,753</u>
31	TOTAL WATER OPERATING REVENUES	<u>\$ 3,281,289</u>		
32				
33			TOTAL SEWER OPERATING REVENUES	<u>\$ 3,602,240</u>
34				
35				

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010
 Historic [X] Projected []

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

Schedule: B-5
 Page 1 of 1
 Preparer: Kirsten Markwell
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) through (13)												(14)	(15)	(16)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total Annual	Adj.	Adj. Total Annual
1	601 Salaries & Wages - Employees	\$ 49,686	\$ 40,499	\$ 52,807	\$ 48,234	\$ 48,706	\$ 37,525	\$ 42,545	\$ 44,346	\$ 42,597	\$ 45,896	\$ 53,095	\$ 52,431	\$ 558,372	\$ 81,930	\$ 640,302
2	603 Salaries & Wages - Officers, Etc.	4,412	2,483	4,801	4,581	3,804	4,336	4,334	4,357	4,351	4,208	4,143	4,554	50,364	5,263	55,627
3	604 Employee Pensions & Benefits	14,708	16,254	12,564	17,491	19,652	12,859	17,157	16,716	16,698	13,440	13,875	15,239	186,654	(6,680)	179,974
4	610 Purchased Water															
5	615 Purchased Power	22,030	35,709	11,845	49,406	46,847	49,802	39,465	36,465	36,812	36,710	54,290	33,129	452,509		452,509
6	616 Fuel for Power Purchased													0		
7	618 Chemicals	22,487	14,888	11,127	18,697	19,630	10,633	18,277	20,629	17,264	10,490	20,944	9,301	194,367	(28,970)	165,397
8	620 Materials & Supplies	12,449	11,877	26,481	(6,592)	7,938	7,424	6,946	16,996	10,974	10,616	11,289	43,780	160,176	(3,093)	157,083
9	631 Contractual Services - Engr.	-	-	-	797	-	48	276	3,165	-	-	3,000	(5,160)	2,126	42	2,169
10	632 Contractual Services - Acct.	1,194	1,194	1,190	1,191	3,540	1,103	1,484	1,399	1,397	1,441	1,443	1,444	18,020	1,311	19,331
11	633 Contractual Services - Legal	707	1,479	211	2,283	795	1,122	126	2,470	271	1,920	(292)	3,173	14,265	487	14,753
12	634 Contractual Services - Mgmt. Fees													0		
13	635 Contractual Services - Testing													0	18,186	18,186
14	636 Contractual Services - Other	8,830	9,612	8,082	9,574	10,631	9,469	8,416	8,228	8,544	10,790	8,094	8,747	109,017	9,537	118,554
15	641 Rental of Building/Real Prop.													0		
16	642 Rental of Equipment	-	-	-	-	13	-	-	-	-	-	-	-	13	2	15
17	650 Transportation Expenses	6,202	6,680	6,666	4,713	6,906	5,410	6,060	7,240	5,221	5,739	8,228	6,355	75,420	(7,380)	68,040
18	656 Insurance - Vehicle													0		
19	657 Insurance - General Liability													0		
20	658 Insurance - Workman's Comp.													0		
21	659 Insurance - Other	6,564	8,116	7,867	8,029	8,909	6,682	6,344	6,166	8,453	6,458	7,831	8,112	89,531	2,557	92,088
22	660 Advertising Expense													0		
23	666 Reg. Comm. Exp. - Rate Case Amort.	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	9,746	4,054	4,072	35,278	41,869	77,146
24	667 Reg. Comm. Exp. - Other	-	-	74	2	185	201	107	290	-	592	786	1,208	3,445	201	3,646
25	670 Bad Debt Expense	538	600	134	876	583	724	872	399	1,004	779	774	752	8,035	155	8,191
26	675 Miscellaneous Expenses	9,039	16,000	14,099	18,351	13,198	12,926	12,710	30,852	10,563	17,071	15,651	3,648	174,109	(9,285)	164,824
27																
28	TOTAL	\$ 160,780	\$ 167,323	\$ 159,880	\$ 179,568	\$ 193,272	\$ 162,199	\$ 167,054	\$ 201,652	\$ 166,082	\$ 175,896	\$ 207,204	\$ 190,783	\$ 2,131,700	\$ 106,134	\$ 2,237,833

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010
 Historic [X] Projected []

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

Schedule: B-6
 Page 1 of 1
 Preparer: Kirsten Markwell
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total Annual	Adj.	Adj. Total Annual
1	701 Salaries & Wages - Employees	\$ 40,244	\$ 32,803	\$ 42,772	\$ 39,068	\$ 39,450	\$ 30,394	\$ 34,460	\$ 35,919	\$ 34,502	\$ 37,174	\$ 43,005	\$ 42,467	\$ 452,256	\$ 37,354	\$ 489,610
2	703 Salaries & Wages - Officers, Etc.	3,574	2,011	3,889	3,710	3,081	3,512	3,510	3,529	3,524	3,408	3,356	3,688	40,792	2,611	43,403
3	704 Employee Pensions & Benefits	11,913	13,165	10,176	14,167	15,918	10,415	13,897	13,539	13,525	10,886	11,238	12,343	151,181	(12,130)	139,050
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	711 Sludge Removal Expense	13,193	24,578	25,394	16,116	10,777	19,105	11,203	11,064	11,192	13,257	20,986	7,880	184,747	-	184,747
6	715 Purchased Power	48,355	52,012	55,962	61,064	48,623	56,541	44,700	37,798	40,742	50,226	80,865	53,566	630,454	-	630,454
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	18,214	12,059	9,013	15,144	15,900	8,613	14,804	16,709	13,983	8,497	16,964	7,530	157,428	26,743	184,171
9	720 Materials & Supplies	15,866	10,371	11,966	12,528	8,054	9,167	9,689	13,581	6,666	4,323	8,059	12,702	122,971	39,963	162,934
10	731 Contractual Services - Engr.	-	-	-	646	-	39	224	2,564	-	-	2,430	(4,181)	1,722	(30)	1,692
11	732 Contractual Services - Acct.	967	967	964	964	2,867	894	1,202	1,133	1,132	1,167	1,169	1,169	14,595	488	15,083
12	733 Contractual Services - Legal	573	1,198	171	1,849	644	909	102	2,000	219	1,555	(237)	2,571	11,554	(43)	11,510
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	735 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	36,317	36,317
15	736 Contractual Services - Other	7,152	7,785	6,546	7,755	8,611	7,669	6,816	6,665	6,920	8,740	6,556	7,084	88,299	4,204	92,503
16	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	11	1	12
17	742 Rental of Equipment	-	-	-	-	11	-	-	-	-	-	-	-	-	-	-
18	750 Transportation Expenses	5,023	5,410	5,399	3,818	5,594	4,382	4,909	5,864	4,229	4,648	6,665	5,146	61,087	(7,998)	53,089
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	759 Insurance - Other	5,317	6,574	6,372	6,504	7,216	5,413	5,139	4,994	6,847	5,231	6,343	6,566	72,516	(663)	71,853
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	1,567	1,567	1,566	1,567	1,567	1,566	1,567	1,566	1,567	7,894	3,284	3,295	28,573	31,621	60,194
25	767 Reg. Comm. Exp. - Other	-	-	60	2	150	163	87	235	-	480	637	976	2,790	55	2,845
26	770 Bad Debt Expense	436	486	108	710	472	587	706	324	813	631	627	608	6,508	(117)	6,391
27	775 Miscellaneous Expenses	8,019	13,976	13,094	12,830	11,980	11,530	11,780	29,644	10,911	12,440	18,912	6,792	161,906	(31,014)	130,893
28																
29	TOTAL	\$ 180,412	\$ 184,962	\$ 193,453	\$ 198,441	\$ 180,915	\$ 170,899	\$ 164,793	\$ 187,128	\$ 156,771	\$ 170,557	\$ 230,857	\$ 170,202	\$ 2,189,391	\$ 127,362	\$ 2,316,752

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010

Schedule: B-7
 Page 1 of 1
 Preparer: Kirsten Markwell

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/05	(3) Current TY 12/31/10	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	601 Salaries & Wages - Employees	\$ 418,649	\$ 558,372	\$ 81,930	\$ 640,302	\$ 221,653	52.94 %	Please see Note 1, on Schedule B-7; pp2 of 2.
2	603 Salaries & Wages - Officers, Etc.	-	50,364	5,263	55,627	55,627	100.00 %	Please see Note 1, on Schedule B-7; pp2 of 2. Since 2005, The Company has added the position of Regional Vice President, therefore
3	604 Employee Pensions & Benefits	135,284	186,654	(6,680)	179,974	44,690	33.03 %	the pensions and benefits will also increase.
4	610 Purchased Water	-	-	-	-	-	%	Under the benchmark.
5	615 Purchased Power	486,825	452,509	-	452,509	(34,316)	(7.05) %	Under the benchmark.
6	616 Fuel for Power Purchased	-	-	-	-	-	%	Under the benchmark.
7	618 Chemicals	80,554	194,367	(28,970)	165,397	84,843	105.32 %	Since there was a higher volume of gallons pumped in the test year, additional chlorine was needed.
8	620 Materials & Supplies	183,055	160,176	(3,093)	157,083	(25,972)	(14.19) %	Please see Note 2, on Schedule B-7; pp2 of 2. Since there was a very small amount booked in the year 2005, any small deviation will cause a substantial percent increase. As a whole the dollar amount of this increase is not material.
9	631 Contractual Services - Engr.	132	2,126	42	2,169	2,037	1,542.92 %	
10	632 Contractual Services - Acct.	11,132	18,020	1,311	19,331	8,199	73.65 %	The cost of the Company's annual audit has increased a substantial amount since 2005.
11	633 Contractual Services - Legal	2,131	14,265	487	14,753	12,622	592.29 %	During the test year, The Company incurred legal fees for a certificate amendment.
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	Under the benchmark. Additional regulations involving a higher amount and frequency of sampling has been required since 2005.
13	635 Contractual Services - Testing	-	-	18,186	18,186	18,186	100.00 %	
14	636 Contractual Services - Other	11,490	109,017	9,537	118,554	107,064	931.80 %	Since 2005 the company installed a new accounting and billing system. The use of skilled computer technicians was utilized to help implement the system.
15	641 Rental of Building/Real Prop.	-	-	-	-	-	%	Under the benchmark.
16	642 Rental of Equipment	-	13	2	15	15	100.00 %	Since there was nothing booked to this account in 2005, any amount will cause an increase of 100%. The difference is immaterial as a whole.
17	650 Transportation Expenses	61,641	75,420	(7,380)	68,040	6,399	10.38 %	Under the benchmark.
18	656 Insurance - Vehicle	-	-	-	-	-	%	Under the benchmark.
19	657 Insurance - General Liability	-	-	-	-	-	%	Under the benchmark.
20	658 Insurance - Workman's Comp.	-	-	-	-	-	%	Under the benchmark.
21	659 Insurance - Other	44,007	89,531	2,557	92,088	48,081	109.26 %	This account includes excess liability, general property, workman's comp and auto insurance policies, which have all increased over time.
22	660 Advertising Expense	-	-	-	-	-	%	Under the benchmark.
23	666 Reg. Comm. Exp. - Rate Case Amort.	22,086	35,278	38,635	73,913	51,827	234.66 %	Not subject to Index Benchmarking
24	667 Reg. Comm. Exp. - Other	-	3,445	201	3,646	3,646	100.00 %	Certain regulatory expenses such as researching tariff changes, acquisition policies, etc. were incurred for the benefit of Florida companies and were allocated to each company out of the Florida Cost Center.
25	670 Bad Debt Expense	2,552	8,035	155	8,191	5,639	220.94 %	This expense has increased because more customers are neglecting to pay their bills.
26	675 Miscellaneous Expenses	36,139	174,109	(9,285)	164,824	128,685	356.08 %	Please see Note 2, on Schedule B-7; pp2 of 2.
27								
28	TOTAL	\$ 1,495,677	\$ 2,131,700	\$ 102,900	\$ 2,234,600	\$ 738,923	49.40 %	
29								
30	Total Customers (ERC's)	11,797.7			11,792.8	(5)	(0.04) %	
31								
32	Consumer Price Index - U	331.326			380.729	49.40	14.91 %	
33								
34	Benchmark Index: Increase in Customer ERC's					0.9996		
35	Increase in CPI					1.1491		
36								
37						1.1486		

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/05	(3) Current TY 12/31/08	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	Explanation
1	From Water							
	Note 1 - In order to compare accounts 601 and 603, they should be combined because for the 12/21/05 Test Year several of the sub-accounts were grouped differently from the previous test year to better conform to the classification of accounts according to the NARUC Chart of Accounts.							
3	Note 1	Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
4	601 Salaries & Wages - Employees	418,649	558,372	81,930	640,302	221,653	52.94 %	See Total if applicable
5	603 Salaries & Wages - Officers, Etc.	-	50,364	5,263	55,627	55,627	100.00 %	See Total if applicable
6	TOTAL	418,649	608,736	87,193	695,929	277,280	66.23 %	See Grand Total
7	From Sewer							
	Note 1 - In order to compare accounts 701 and 703, they should be combined because for the 12/21/08 Test Year several of the sub-accounts were grouped differently from the previous test year to better conform to the classification of accounts according to the NARUC Chart of Accounts.							
9	Note 1	Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
10	701 Salaries & Wages - Employees	612,831	452,256	37,354	489,610	(123,221)	(20.11) %	See Total if applicable
11	703 Salaries & Wages - Officers, Etc.	-	40,792	2,611	43,403	43,403	100.00 %	See Total if applicable
12	TOTAL	612,831	493,048	39,965	533,013	(79,818)	(13.02) %	See Grand Total
13	Combined							
14	Note: Combined	Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
15	Water total	418,649	608,736	87,193	695,929	277,280	66.23 %	See Total if applicable
16	Sewer Total	612,831	493,048	39,965	533,013	(79,818)	(13.02) %	See Total if applicable
17	Grand Total	1,031,480	1,101,784	127,158	1,228,942	197,462	19.14 %	The Company has added the position of Regional Vice President since 2005. In addition, the current test year salaries include an average 3% merit increase per employee. Finally, the test year salary amount for 2005 did not include an annualization for each employee as it does in current test year amounts.
18	From Water							
	Note 2 - In order to compare accounts 620 and 675, they should be combined because for the 12/21/05 Test Year several of the sub-accounts were grouped differently from the previous test year to better conform to the classification of accounts according to the NARUC Chart of Accounts.							
20	Note 2	Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
21	620 Materials & Supplies	183,055	160,176	(3,093)	157,083	(25,972)	(14.19) %	See Total if applicable
22	675 Miscellaneous Expenses	36,139	174,109	(9,285)	164,824	128,685	356.08 %	See Total if applicable
23	TOTAL	219,194	334,284	(12,378)	321,906	102,712	46.86 %	See Grand Total
24	From Sewer							
	Note 2 - In order to compare accounts 720 and 775, they should be combined because for the 12/21/08 Test Year several of the sub-accounts were grouped differently from the previous test year to better conform to the classification of accounts according to the NARUC Chart of Accounts.							
26	Note 2	Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
27	720 Materials & Supplies	316,698	122,971	39,963	162,934	(153,764)	(48.55) %	See Total if applicable
28	775 Miscellaneous Expenses	103,137	161,906	(31,014)	130,893	27,756	26.91 %	See Total if applicable
29	TOTAL	419,835	284,877	8,949	293,827	(126,008)	(30.01) %	See Grand Total
30	Combined							
31	Note: Combined	Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
32	Water total	219,194	334,284	(12,378)	321,906	102,712	46.86 %	See Total if applicable
33	Sewer Total	419,835	284,877	8,949	293,827	(126,008)	(30.01) %	See Total if applicable
34	Grand Total	639,029	619,162	(3,429)	615,733	(23,296)	(3.65) %	Under the benchmark.

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010

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

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/05	(3) Current TY 12/31/10	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	\$ 612,831	\$ 452,256	\$ 37,354	\$ 489,610	\$ (123,221)	(20.11) %	Please see Note 1, on Schedule B-7; pp2 of 2.
2	703 Salaries & Wages - Officers, Etc.	-	40,792	2,611	43,403	\$ 43,403	100.00 %	Please see Note 1, on Schedule B-7; pp2 of 2.
3	704 Employee Pensions & Benefits	109,753	151,181	(12,130)	139,050	29,297	26.69 %	Since 2005, The Company has added the position of Regional Vice President, therefore the pensions and benefits will also increase.
4	710 Purchased Sewage Treatment	-	-	-	-	-	- %	Under the benchmark.
5	711 Sludge Removal Expense	160,283	184,747	-	184,747	24,464	15.26 %	This increase is attributable to a higher unit cost for liquid sludge removal, and a higher volume of sludge to be removed.
6	715 Purchased Power	521,947	630,454	-	630,454	108,507	20.79 %	This is the result of a higher unit cost for electric power.
7	716 Fuel for Power Purchased	-	-	-	-	-	- %	Under the benchmark.
8	718 Chemicals	195,427	157,428	26,743	184,171	(11,256)	(5.76) %	Under the benchmark.
9	720 Materials & Supplies	316,698	122,971	39,963	162,934	(153,764)	(48.55) %	Please see Note 2, on Schedule B-7; pp2 of 2.
10	731 Contractual Services - Engr.	107	1,722	(30)	1,692	1,585	1,481.44 %	Since there was a very small amount booked in the year 2005, any small deviation will cause a substantial percent increase. As a whole the dollar amount of this increase is not material.
11	732 Contractual Services - Acct.	9,033	14,595	488	15,083	6,050	66.97 %	The cost of the Company's annual audit has increased a substantial amount since 2005.
12	733 Contractual Services - Legal	1,727	11,554	(43)	11,510	9,783	566.49 %	During the test year, The Company incurred legal fees for a certificate amendment.
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	- %	Under the benchmark.
14	735 Contractual Services - Testing	-	-	36,317	36,317	36,317	100.00 %	Additional regulations involving a higher amount and frequency of sampling has been required since 2005. Since 2005 the company installed a new accounting and billing system. The use of skilled computer technicians was utilized to help implement the system.
15	736 Contractual Services - Other	9,323	88,299	4,204	92,503	83,180	892.21 %	Under the benchmark.
16	741 Rental of Building/Real Prop.	-	-	-	-	-	- %	Under the benchmark.
17	742 Rental of Equipment	-	11	1	12	12	100.00 %	Since there was nothing booked to this account in 2005, any amount will cause an increase of 100%. The difference is immaterial as a whole.
18	750 Transportation Expenses	50,063	61,087	(7,998)	53,089	3,026	6.05 %	Under the benchmark.
19	756 Insurance - Vehicle	-	-	-	-	-	- %	Under the benchmark.
20	757 Insurance - General Liability	-	-	-	-	-	- %	Under the benchmark.
21	758 Insurance - Workman's Comp.	-	-	-	-	-	- %	Under the benchmark.
22	759 Insurance - Other	70,463	72,516	(663)	71,853	1,390	1.97 %	Under the benchmark.
23	760 Advertising Expense	-	-	-	-	-	- %	Under the benchmark.
24	766 Reg. Comm. Exp. - Rate Case Amort.	16,889	28,573	29,099	57,671	40,782	241.47 %	Not subject to Index Benchmarking
25	767 Reg. Comm. Exp. - Other	-	2,790	55	2,845	2,845	100.00 %	Certain regulatory expenses such as researching tariff changes, acquisition policies, etc. were incurred for the benefit of Florida companies and were allocated to each company out of the Florida Cost Center.
26	770 Bad Debt Expense	4,087	6,508	(117)	6,391	2,304	56.37 %	This expense has increased because more customers are neglecting to pay their bills. The dollar amount of the increase is not material as a whole.
27	775 Miscellaneous Expenses	103,137	161,906	(31,014)	130,893	27,756	27 %	Please see Note 2, on Schedule B-7; pp2 of 2.
28								
29	TOTAL	\$ 2,181,768	\$ 2,189,391	\$ 124,839	\$ 2,314,230	\$ 132,462	6.07 %	
30								
31	Total Customers (ERC's)	9,162.0			9,201.6	40	0.43 %	
32								
33	Consumer Price Index - U	331.326			380.729	49.40	14.91 %	
34								
35	Benchmark Index: Increase in Customer ERC's					1.0043		
36	Increase in CPI					1.1491		
37								
38						1.1540		

Contractual Services

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010

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

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

(1) Line No.	(2) Type of Service	(3) Consultants	(4) Amount	(5) Description of Work Performed
1	Computer Maintenance	Whitelight Group, LLC; RCM Data Corporation	144,753	Maintaining all company servers; Server updates; Maintaining server environment; Repairs and maintenance to all products beyond company capabilities; Updates to accounting, billing and fixed asset systems.
2	Internet Supplier	Acceleration	628	Internet Services
3	Audit Fees	Pricewaterhousecoopers, LLP; McGladrey & Pullen	26,531	Audit Services
4	Employment Finders Fees	Account Temps; Robert Haft	6,159	Permanent Employment Staffing
5	Engineering Fees	Cumbey & Fair, Inc; CPH Engineers, Inc.; Excel Engineering Consultants	3,848	Engineering Services which help facilitate Wastewater Treatment Plant operating permits.
6	Legal Fees	Bracewell & Giuliani, LLP; Defrees & Fiske; Howard & Howard; K&L Gates, LLP; Poyner Spruill; Rose, Sundstrom & Bentley; Sanford Law Office, PLLC; Winston & Strawn; Kubicki Draper	25,818	Various Legal Issues
7	Payroll Services	Automatic Data Processing, Inc.; Automatic Control Services	7,293	Payroll Services
8	Tax Return	Pricewaterhousecoopers, LLP	6,084	Tax Return
9	Temporary Employment Fee	Robert Half International, Inc.; Federal Express	16,756	Temporary Employment Services
10	Test - Water	Bio-Tech Consulting, Inc.; Tri-Tech Laboratories, Inc.; Flowers Chemical Labs, Inc; Advanced Environmental Labs, Inc.	15,993	Laboratory analysis for regulatory required testing of facilities end product.
11	Test - Sewer	Advanced Environment Labs, Inc.; Flowers Chemical Labs, Inc.; Grove Scientific Company; Test America Laboratories; Tri-Tech Laboratories, Inc	34,606	Laboratory analysis for regulatory required testing of facilities end product.
12	Other Outside Services	Whitelight Group, LLC; Credit Bureau Central; Affiliated Credit Services; NFO Financial Services; Sunshine State One Call of FL; Siemens Water Tech. Corp.; Reeves Land Services	21,727	Other Outside Services
13				
14		Total	<u>\$ 310,197</u>	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010

Schedule: B-10
 Page 1 of 1
 Preparer: Nicole Winans

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)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Milian, Swain & Associates	Deborah Swain	\$ 200.00	15	3,000	Assist w/MFRs, data requests, audit facilitation
2	Milian, Swain & Associates	Cynthia Yapp	150.00	400	60,000	Assist w/MFRs, data requests, audit facilitation
3	Milian, Swain & Associates	Maria Bravo	150.00	15	2,250	Assist w/MFRs, data requests, audit facilitation
4	Rose, Sundstrom & Bentley, LLP	Christian Marcelli	315.00	113	35,438	Legal Fees
5	Rose, Sundstrom & Bentley, LLP	Martin Friedman	340.00	113	38,250	Legal Fees
6	Rose, Sundstrom & Bentley, LLP	n/a			7,000	Various Expenses (travel, photocopies, phone calls) associated with legal fees
7	M&R Consultants	Frank Seidman	150.00	52	8,000	U&A Analysis, Assist w/ MFRs, data requests, audit facilitation
8	Public Service Commission		n/a	n/a	9,000	Filing Fee
9	Water Service Corp.	Barrett, Jason	31.00	50	1,550	Assist w/MFRs, data requests, audit facilitation
10	Water Service Corp.	Cieclerski, Daniel	31.00	325	10,075	Assist w/MFRs, data requests, audit facilitation
11	Water Service Corp.	DiPasquale, Susan	38.05	40	1,522	Assist w/MFRs, data requests, audit facilitation
12	Water Service Corp.	Durham, Rick	117.59	40	4,704	Assist w/MFRs, data requests, audit facilitation
13	Water Service Corp.	Flynn, Patrick	81.00	200	16,200	Assist w/MFRs, data requests, audit facilitation
14	Water Service Corp.	Gongre, Bryan	38.05	50	1,903	Assist w/MFRs, data requests, audit facilitation
15	Water Service Corp.	Hanks, Peggy	38.05	20	761	Assist w/MFRs, data requests, audit facilitation
16	Water Service Corp.	Hoy, John	132.00	40	5,280	Assist w/MFRs, data requests, audit facilitation
17	Water Service Corp.	Krugler, Adrienne	49.00	100	4,900	Billing Analyst, Implementation of Rates
18	Water Service Corp.	Nedved, Spencer	29.00	200	5,800	Assist w/MFRs, data requests, audit facilitation
19	Water Service Corp.	Povich, Erin	44.00	350	15,400	Assist w/MFRs, data requests, audit facilitation
20	Water Service Corp.	Sasic, Karen	65.00	10	650	Assist w/MFRs, data requests, audit facilitation
21	Water Service Corp.	Valrie, Lawanda	22.00	100	2,200	Assist w/MFRs, data requests, audit facilitation
22	Water Service Corp.	Weeks, Kirsten	56.00	250	14,000	Assist w/MFRs, data requests, audit facilitation
23	Water Service Corp.	Williams, John III	61.00	30	1,830	Assist w/MFRs, data requests, audit facilitation
24	Water Service Corp.	Winans, Nicole Denise	40.00	200	8,000	Assist w/MFRs, data requests, audit facilitation
25	Water Service Corp.		n/a	n/a	17,400	Customer notices, postage
26	Water Service Corp.		n/a	n/a	3,200	Travel, Hotel/Accommodation, Rental Car, Airfare
27	Water Service Corp.		n/a	n/a	2,000	Temp Services
28	Water Service Corp.		n/a	n/a	12,000	Fed Ex & other misc.
29						
30	Estimate Through				\$ 292,311	
31						
32						
33	<input checked="" type="checkbox"/> PAA					
34	<input type="checkbox"/> Commission Hearing					
35						
36	Amortization Period 4 Years					
37	Explanation if different from Section 367.0816, Florida					
38						
39	Amortization of Rate Case Expense:					
40						
41			(A)	(B)	(C)	
42			Water	Wastewater	Total	
43	Prior unamortized rate case expenses					
44	Current rate case expense		164,195	128,117	292,311	
45	Total projected rate case expense		164,195	128,117	292,311	
46	Annual Amortization		\$ 41,049	\$ 32,029	\$ 73,078	
47						
48	Method of allocation between systems:					
49						
50	Customers (based on ERC Counts 12/31/10)		11,792.80	9,201.60	20,994.40	
51						
52	Percentage of average customers		56%	44%	100%	
	Resulting %		56.17%	43.83%	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.: 110257-WS
Test Year Ended: 12/31/2010

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

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

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

Allocation of Expenses

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule B-12

Docket No.: 110257-WS

Page 1 of 13

Test Year Ended: 12/31/2010

Interim Final

Preparer: Erin Povich

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

Sanlando Utilities Corp.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			56.27% Water	43.73% Sewer
			Sanlando Utilities Corp.	Other Companies/ Systems	Total		Sanlando Utilities Corp.	Other Companies/ Systems	Total		
			(1)	(2)	(3)		(4)	(5)	(6)		
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	7.52%	92.48%	100.00%	ERC	\$19,216	236,344	\$255,560	10,814	8,403
2	408	Taxes Other than Income	7.53%	92.47%	100.00%	ERC	\$4,220	51,843	\$56,064	2,375	1,845
3	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	427	Interest Expense	7.53%	92.47%	100.00%	ERC	(\$57)	(703)	(\$760)	-	-
6	601/701/603/703	Salaries	7.53%	92.47%	100.00%	ERC	\$35,899	440,997	\$476,896	20,201	15,697
7	604/704	Employee Benefits	7.53%	92.47%	100.00%	ERC	\$26,458	325,028	\$351,486	14,889	11,569
8	620/720	Materials and Supplies	7.53%	92.47%	100.00%	ERC	\$7,215	88,634	\$95,849	4,060	3,155
9	632/732	Contractual Services - Accounting	7.53%	92.47%	100.00%	ERC	\$2,161	26,543	\$28,704	-	-
10	633/733	Contractual Services - Legal	7.53%	92.47%	100.00%	ERC	\$606	7,439	\$8,045	341	265
11	636/736	Contractual Services - Other	7.53%	92.47%	100.00%	ERC	\$15,577	191,360	\$206,937	8,766	6,811
12	650/750	Transportation Expenses	7.53%	92.47%	100.00%	ERC	\$12	153	\$166	7	5
13	659/759	Other Insurance	7.53%	92.47%	100.00%	ERC	\$11,881	145,950	\$157,831	-	-
14	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
15	675/775	Miscellaneous Expenses	7.53%	92.47%	100.00%	ERC	\$3,607	44,308	\$47,915	2,030	1,577
16							<u>\$126,796</u>	<u>\$1,557,897</u>	<u>\$1,684,693</u>	<u>63,483</u>	<u>49,329</u>
17	Water Service Corp. Allocated RVP Expenses										
18	601/701/603/703	Salaries	17.55%	82.45%	100.00%	ERC	\$4,487	21,080	\$25,567	2,525	1,962
19	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
21							<u>\$ 4,487</u>	<u>\$ 21,080</u>	<u>\$ 25,567</u>	<u>2,525</u>	<u>1,962</u>
22	Water Service Corp. Allocated Regional Expenses										
23	601/701/603/703	Salaries	15.44%	84.56%	100.00%	ERC	\$3,037	16,631	\$19,668	1,709	1,328
24	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
25	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	675/775	Miscellaneous Expenses	0.00%	100.00%	100.00%	ERC	\$0	699	\$699	-	-
28							<u>\$ 3,037</u>	<u>\$ 17,330</u>	<u>\$ 20,367</u>	<u>1,709</u>	<u>1,328</u>
29	Water Service Corp. Allocated State Expenses										
30	403	Depreciation Expenses	31.01%	68.99%	100.00%	ERC	\$8,402	\$18,695	\$27,097	4,728	3,674
31	408	Taxes Other than Income	29.72%	70.28%	100.00%	ERC	\$13,302	\$31,462	\$44,764	7,486	5,817
32	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	601/701/603/703	Salaries	29.72%	70.28%	100.00%	ERC	(\$46)	(\$109)	(\$154)	(26)	(20)
35	604/704	Employee Benefits	29.72%	70.28%	100.00%	ERC	\$163	\$387	\$550	92	71
36	620/720	Materials and Supplies	29.72%	70.28%	100.00%	ERC	\$1,428	\$3,378	\$4,806	804	625
37	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
38	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	636/736	Contractual Services - Other	29.72%	70.28%	100.00%	ERC	\$404	\$955	\$1,359	227	177
40	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
41	650/750	Transportation Expense	29.72%	70.28%	100.00%	ERC	\$11,213	\$26,519	\$37,731	6,310	4,903
42	666/766	Regulatory Commission Exp - Amort	29.72%	70.28%	100.00%	ERC	\$319	\$755	\$1,074	180	140
43	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
44	675/775	Miscellaneous Expenses	29.72%	70.28%	100.00%	ERC	\$4,176	\$9,877	\$14,054	2,350	1,826
45							<u>\$ 39,362</u>	<u>\$ 91,918</u>	<u>\$131,281</u>	<u>22,150</u>	<u>17,212</u>
46	Water Service Corp. Allocated UI Expenses										
47	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
48							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
49											

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

Allocation of Expenses

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule B-12

Docket No.: 110257-WS

Page 2 of 13

Test Year Ended: 12/31/2010

Interim [] Final [x]

Preparer: Erin Povich

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

Sanlando Utilities Corp.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			56.27% Water	43.73% Sewer
			Sanlando Utilities Corp.	Other Companies/ Systems	Total		Sanlando Utilities Corp.	Other Companies/ Systems	Total		
			(1)	(2)	(3)		(4)	(5)	(6)		
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	7.52%	92.48%	100.00%	ERC	\$19,247	236,627	\$255,873	10,830	8,416
2	408	Taxes Other than Income	7.53%	92.47%	100.00%	ERC	\$3,635	44,637	\$48,272	2,046	1,590
3	414	Gains/Losses from Disposition of Utility	7.53%	92.47%	100.00%	ERC	(\$38)	(465)	(\$503)		
4	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0		
5	427	Interest Expense	7.53%	92.47%	100.00%	ERC	(\$40)	(495)	(\$535)		
6	601/701/603/703	Salaries	7.53%	92.47%	100.00%	ERC	\$22,324	274,116	\$296,440	12,562	9,762
7	604/704	Employee Benefits	7.53%	92.47%	100.00%	ERC	\$28,619	351,418	\$380,037	16,104	12,515
8	620/720	Materials and Supplies	7.53%	92.47%	100.00%	ERC	\$9,864	121,121	\$130,985	5,551	4,313
9	632/732	Contractual Services - Accounting	7.53%	92.47%	100.00%	ERC	\$2,162	26,542	\$28,704		
10	633/733	Contractual Services - Legal	7.53%	92.47%	100.00%	ERC	\$345	4,235	\$4,580	194	151
11	636/736	Contractual Services - Other	7.53%	92.47%	100.00%	ERC	\$16,109	197,801	\$213,910	9,065	7,044
12	650/750	Transportation Expenses	7.54%	92.46%	100.00%	ERC	(\$13)	(165)	(\$179)	(8)	(6)
13	659/759	Other Insurance	7.53%	92.47%	100.00%	ERC	\$14,690	180,382	\$195,072		
14	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0		
15	675/775	Miscellaneous Expenses	7.53%	92.47%	100.00%	ERC	\$3,846	47,220	\$51,065	2,164	1,682
16							\$120,747	\$1,482,973	\$1,603,720	58,508	45,466
Water Service Corp. Allocated RVP Expenses											
17	601/701/603/703	Salaries	17.56%	82.44%	100.00%	ERC	\$4,489	21,078	\$25,567	2,526	1,963
18	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0		
19	675/775	Miscellaneous Expenses	17.56%	82.44%	100.00%	ERC	\$244	1,144	\$1,388	137	107
20							\$ 4,733	\$ 22,222	\$ 26,955	2,663	2,070
Water Service Corp. Allocated Regional Expenses											
21	601/701/603/703	Salaries	15.38%	84.62%	100.00%	ERC	\$3,038	16,712	\$19,750	1,709	1,328
22	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
24	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
25	675/775	Miscellaneous Expenses	0.00%	100.00%	100.00%	ERC	\$0	100	\$100	-	-
26							\$ 3,038	\$ 16,812	\$ 19,850	1,709	1,328
Water Service Corp. Allocated State Expenses											
27	403	Depreciation Expenses	31.01%	68.99%	100.00%	ERC	\$8,377	\$18,633	\$27,009	4,714	3,663
28	408	Taxes Other than Income	29.72%	70.28%	100.00%	ERC	\$11,450	\$27,071	\$38,520	6,443	5,007
29	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
30	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	601/701/603/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	604/704	Employee Benefits	29.72%	70.28%	100.00%	ERC	\$800	\$1,891	\$2,691	450	350
33	620/720	Materials and Supplies	29.73%	70.27%	100.00%	ERC	\$162	\$383	\$545	91	71
34	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
36	636/736	Contractual Services - Other	29.72%	70.28%	100.00%	ERC	\$168	\$397	\$565	95	73
37	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
38	650/750	Transportation Expense	29.72%	70.28%	100.00%	ERC	\$8,856	\$20,938	\$29,794	4,983	3,873
39	666/766	Regulatory Commission Exp - Amort	29.72%	70.28%	100.00%	ERC	\$319	\$755	\$1,074	180	140
40	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
41	675/775	Miscellaneous Expenses	29.72%	70.28%	100.00%	ERC	\$12,125	\$28,666	\$40,791	6,823	5,302
42							\$ 42,256	\$ 98,733	\$140,989	23,778	18,478
Water Service Corp. Allocated UI Expenses											
43	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
44							\$ -	\$ -	\$0	-	-

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

Allocation of Expenses

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule B-12

Docket No.: 110257-WS

Page 3 of 13

Test Year Ended: 12/31/2010

Interim [] Final [x]

Preparer: Erin Povich

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

Sanlando Utilities Corp.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			(10) 56.24% Water	(11) 43.76% Sewer
			(1) Sanlando Utilities Corp.	(2) Other Companies/ Systems	(3) Total		Historical Month Ending March 31, 2010				
							(4) Sanlando Utilities Corp.	(5) Other Companies/ Systems	(6) Total		
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	7.49%	92.51%	100.00%	ERC	\$18,867	232,886	\$251,753	10,611	8,255
2	408	Taxes Other than Income	7.50%	92.50%	100.00%	ERC	\$4,521	55,738	\$60,259	2,543	1,978
3	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	427	Interest Expense	81454.79%	-81354.79%	100.00%	ERC	\$6,468	(6,460)	\$8	-	-
6	601/701/603/703	Salaries	7.50%	92.50%	100.00%	ERC	\$39,181	483,070	\$522,251	22,037	17,144
7	604/704	Employee Benefits	7.50%	92.50%	100.00%	ERC	\$22,736	280,312	\$303,048	12,787	9,948
8	620/720	Materials and Supplies	7.50%	92.50%	100.00%	ERC	\$8,945	110,291	\$119,236	5,031	3,914
9	632/732	Contractual Services - Accounting	7.50%	92.50%	100.00%	ERC	\$2,153	26,550	\$28,704	-	-
10	633/733	Contractual Services - Legal	7.50%	92.50%	100.00%	ERC	\$382	4,705	\$5,086	215	167
11	636/736	Contractual Services - Other	7.50%	92.50%	100.00%	ERC	\$14,560	179,511	\$194,071	8,189	6,371
12	650/750	Transportation Expenses	7.48%	92.52%	100.00%	ERC	(\$5)	(60)	(\$65)	(3)	(2)
13	659/759	Other Insurance	7.50%	92.50%	100.00%	ERC	\$14,239	175,560	\$189,799	-	-
14	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
15	675/775	Miscellaneous Expenses	7.50%	92.50%	100.00%	ERC	\$6,823	84,128	\$90,952	3,838	2,986
16							<u>\$138,870</u>	<u>\$1,626,232</u>	<u>\$1,765,102</u>	<u>65,248</u>	<u>50,761</u>
Water Service Corp. Allocated RVP Expenses											
17	601/701/603/703	Salaries	17.40%	82.60%	100.00%	ERC	\$4,450	21,117	\$25,567	2,503	1,947
18	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
19	675/775	Miscellaneous Expenses	17.40%	82.60%	100.00%	ERC	\$163	774	\$938	92	71
20							<u>\$ 4,613</u>	<u>\$ 21,892</u>	<u>\$ 26,505</u>	<u>2,594</u>	<u>2,018</u>
Water Service Corp. Allocated Regional Expenses											
21	601/701/603/703	Salaries	15.44%	84.56%	100.00%	ERC	\$3,036	16,632	\$19,668	1,708	1,329
22	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
24	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
25	675/775	Miscellaneous Expenses	30.03%	69.97%	100.00%	ERC	\$222	518	\$741	125	97
26							<u>\$ 3,259</u>	<u>\$ 17,150</u>	<u>\$ 20,409</u>	<u>1,833</u>	<u>1,426</u>
Water Service Corp. Allocated State Expenses											
27	403	Depreciation Expenses	30.99%	69.01%	100.00%	ERC	\$8,362	\$18,622	\$26,984	4,703	3,659
28	408	Taxes Other than Income	29.71%	70.29%	100.00%	ERC	\$7,870	\$18,620	\$26,490	4,426	3,444
29	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
30	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	601/701/603/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32	604/704	Employee Benefits	29.73%	70.27%	100.00%	ERC	\$4	\$11	\$15	3	2
33	620/720	Materials and Supplies	29.71%	70.29%	100.00%	ERC	\$405	\$957	\$1,362	228	177
34	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
36	636/736	Contractual Services - Other	29.71%	70.29%	100.00%	ERC	\$68	\$162	\$230	38	30
37	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
38	650/750	Transportation Expense	29.71%	70.29%	100.00%	ERC	\$11,980	\$28,344	\$40,324	6,738	5,242
39	666/766	Regulatory Commission Exp - Amort	29.71%	70.29%	100.00%	ERC	\$319	\$755	\$1,074	179	140
40	667/767	Reg. Commission Exp. - Other	29.71%	70.29%	100.00%	ERC	\$134	\$316	\$450	75	58
41	675/775	Miscellaneous Expenses	29.71%	70.29%	100.00%	ERC	\$11,214	\$26,533	\$37,747	6,307	4,907
42							<u>\$ 40,356</u>	<u>\$ 94,320</u>	<u>\$134,676</u>	<u>22,698</u>	<u>17,658</u>
Water Service Corp. Allocated UI Expenses											
43	427	Interest Expense	4.72%	95.28%	100.00%	Unallocated Rate Base	\$159,190	\$3,215,276	\$3,374,466	89,535	69,655
44							<u>\$ 159,190</u>	<u>\$ 3,215,276</u>	<u>\$3,374,466</u>	<u>89,535</u>	<u>69,655</u>

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

Allocation of Expenses

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule B-12

Docket No.: 110257-W5

Page 4 of 13

Test Year Ended: 12/31/2010

Interim Final

Preparer: Erin Povich

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

Sanlando Utilities Corp.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			56.24% Water	43.76% Sewer
			Sanlando Utilities Corp.	Other Companies/ Systems	Total		Sanlando Utilities Corp.	Other Companies/ Systems	Total		
			(1)	(2)	(3)		(4)	(5)	(6)		
Historical Month Ending April 30, 2010											
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	7.50%	92.50%	100.00%	ERC	\$18,882	232,861	\$251,742	10,619	8,262
2	408	Taxes Other than Income	7.51%	92.49%	100.00%	ERC	\$2,628	32,374	\$35,003	1,478	1,150
3	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	427	Interest Expense	7.51%	92.49%	100.00%	ERC	(\$40)	(488)	(\$528)	-	-
6	601/701/603/703	Salaries	7.51%	92.49%	100.00%	ERC	\$31,603	389,285	\$420,888	17,774	13,829
7	604/704	Employee Benefits	7.51%	92.49%	100.00%	ERC	\$31,658	389,965	\$421,623	17,805	13,853
8	620/720	Materials and Supplies	7.51%	92.49%	100.00%	ERC	\$6,520	80,308	\$86,828	3,667	2,853
9	632/732	Contractual Services - Accounting	7.51%	92.49%	100.00%	ERC	\$2,155	26,549	\$28,704	-	-
10	633/733	Contractual Services - Legal	7.51%	92.49%	100.00%	ERC	\$852	10,490	\$11,341	479	373
11	636/736	Contractual Services - Other	7.51%	92.49%	100.00%	ERC	\$17,329	213,455	\$230,783	9,746	7,583
12	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	659/759	Other Insurance	7.51%	92.49%	100.00%	ERC	\$14,533	179,018	\$193,551	-	-
14	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
15	675/775	Miscellaneous Expenses	7.51%	92.49%	100.00%	ERC	\$4,279	52,705	\$56,984	2,406	1,872
16							<u>\$130,398</u>	<u>\$1,606,522</u>	<u>\$1,736,920</u>	<u>63,975</u>	<u>49,774</u>
17	Water Service Corp. Allocated RVP Expenses										
18	601/701/603/703	Salaries	17.40%	82.60%	100.00%	ERC	\$3,598	17,082	\$20,680	2,024	1,574
19	650/750	Transportation Expenses	17.40%	82.60%	100.00%	ERC	\$139	661	\$800	-	-
20	675/775	Miscellaneous Expenses	17.40%	82.60%	100.00%	ERC	\$136	644	\$780	76	59
21							<u>\$ 3,873</u>	<u>\$ 18,387</u>	<u>\$ 22,260</u>	<u>2,100</u>	<u>1,634</u>
22	Water Service Corp. Allocated Regional Expenses										
23	601/701/603/703	Salaries	15.47%	84.53%	100.00%	ERC	\$3,042	16,626	\$19,668	1,711	1,331
24	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
25	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	675/775	Miscellaneous Expenses	0.00%	100.00%	100.00%	ERC	\$0	303	\$303	-	-
28							<u>\$ 3,042</u>	<u>\$ 16,930</u>	<u>\$ 19,972</u>	<u>1,711</u>	<u>1,331</u>
29	Water Service Corp. Allocated State Expenses										
30	403	Depreciation Expenses	31.04%	68.96%	100.00%	ERC	\$8,345	\$18,537	\$26,882	4,693	3,652
31	408	Taxes Other than Income	29.76%	70.24%	100.00%	ERC	\$7,231	\$17,064	\$24,295	4,067	3,164
32	414	Taxes Other than Income	29.76%	70.24%	100.00%	ERC	(\$298)	(\$702)	(\$1,000)	(167)	(130)
33	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	601/701/603/703	Salaries	29.76%	70.24%	100.00%	ERC	(\$2,829)	(\$6,676)	(\$9,505)	(1,591)	(1,238)
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
36	620/720	Materials and Supplies	29.77%	70.23%	100.00%	ERC	\$113	\$266	\$378	63	49
37	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
38	633/733	Contractual Services - Legal	29.76%	70.24%	100.00%	ERC	\$40	\$93	\$133	-	-
39	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
40	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
41	650/750	Transportation Expense	29.76%	70.24%	100.00%	ERC	\$9,679	\$22,843	\$32,522	5,444	4,235
42	666/766	Regulatory Commission Exp - Amort	29.76%	70.24%	100.00%	ERC	\$320	\$754	\$1,074	180	140
43	667/767	Reg. Commission Exp. - Other	29.69%	70.31%	100.00%	ERC	\$4	\$10	\$14	2	2
44	675/775	Miscellaneous Expenses	29.76%	70.24%	100.00%	ERC	\$10,760	\$25,391	\$36,151	6,051	4,708
45							<u>\$ 33,364</u>	<u>\$ 77,580</u>	<u>\$110,944</u>	<u>18,743</u>	<u>14,582</u>
46	Water Service Corp. Allocated UI Expenses										
47	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
48							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
49											
50	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.										

Allocation of Expenses

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-W5
 Test Year Ended: 12/31/2010
 Interim Final
 Historical Projected

Schedule B-12
 Page 5 of 13

Preparer: Erin Povich

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

Sanlando Utilities Corp.
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending May 31, 2010	
			Sanlando Utilities Corp.	Other Companies/ Systems	Total		Sanlando Utilities Corp.	Other Companies/ Systems	Total	56.23% Water	43.77% Sewer
			(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	7.47%	92.53%	100.00%	ERC	\$18,887	234,027	\$252,914	10,620	8,267
2	408	Taxes Other than Income	7.48%	92.52%	100.00%	ERC	\$1,536	19,006	\$20,542	864	672
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	427	Interest Expense	7.48%	92.52%	100.00%	ERC	(\$28)	(\$342)	(\$369)	-	-
7	601/701/603/703	Salaries	7.48%	92.52%	100.00%	ERC	\$27,043	334,687	\$361,730	15,206	11,837
8	604/704	Employee Benefits	7.48%	92.52%	100.00%	ERC	\$35,245	436,202	\$471,446	19,818	15,427
9	620/720	Materials and Supplies	7.48%	92.52%	100.00%	ERC	\$6,714	83,095	\$89,809	3,775	2,939
10	632/732	Contractual Services - Accounting	7.48%	92.52%	100.00%	ERC	\$6,407	79,297	\$85,704	-	-
11	633/733	Contractual Services - Legal	7.48%	92.52%	100.00%	ERC	\$1,175	14,536	\$15,711	660	514
12	636/736	Contractual Services - Other	7.48%	92.52%	100.00%	ERC	\$19,172	237,280	\$256,452	10,780	8,392
13	650/750	Transportation Expenses	7.48%	92.53%	100.00%	ERC	\$3	37	\$40	2	1
14	659/759	Other Insurance	7.48%	92.52%	100.00%	ERC	\$16,125	199,570	\$215,695	-	-
15	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
16	675/775	Miscellaneous Expenses	7.48%	92.52%	100.00%	ERC	\$1,531	18,951	\$20,482	861	670
17							<u>\$133,810</u>	<u>\$1,656,346</u>	<u>\$1,790,156</u>	<u>62,587</u>	<u>48,719</u>
Water Service Corp. Allocated RVP Expenses											
18	601/701/603/703	Salaries	17.36%	82.64%	100.00%	ERC	\$3,382	16,099	\$19,480	1,901	1,480
19	650/750	Transportation Expenses	17.36%	82.64%	100.00%	ERC	\$177	844	\$1,022	-	-
21	675/775	Miscellaneous Expenses	17.36%	82.64%	100.00%	ERC	\$131	625	\$757	74	57
22							<u>\$ 3,690</u>	<u>\$ 17,568</u>	<u>\$ 21,258</u>	<u>1,975</u>	<u>1,538</u>
Water Service Corp. Allocated Regional Expenses											
23	601/701/603/703	Salaries	15.46%	84.54%	100.00%	ERC	\$3,040	16,628	\$19,668	1,709	1,331
24	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	675/775	Miscellaneous Expenses	0.00%	100.00%	100.00%	ERC	\$0	832	\$832	-	-
29							<u>\$ 3,040</u>	<u>\$ 17,460</u>	<u>\$ 20,500</u>	<u>1,709</u>	<u>1,331</u>
Water Service Corp. Allocated State Expenses											
30	403	Depreciation Expenses	30.92%	69.08%	100.00%	ERC	\$9,034	\$20,182	\$29,215	5,080	3,954
32	408	Taxes Other than Income	29.74%	70.26%	100.00%	ERC	\$6,961	\$16,441	\$23,401	3,914	3,047
33	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	601/701/603/703	Salaries	29.74%	70.26%	100.00%	ERC	(\$187)	(\$442)	(\$630)	(105)	(82)
36	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	620/720	Materials and Supplies	29.74%	70.26%	100.00%	ERC	\$132	\$312	\$443	74	58
38	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
40	636/736	Contractual Services - Other	29.74%	70.26%	100.00%	ERC	\$70	\$167	\$237	40	31
41	642/742	Rental of Equipment	29.73%	70.27%	100.00%	ERC	\$24	\$56	\$80	-	-
42	650/750	Transportation Expense	29.74%	70.26%	100.00%	ERC	\$11,982	\$28,302	\$40,284	6,738	5,245
43	666/766	Regulatory Commission Exp - Amort	29.74%	70.26%	100.00%	ERC	\$319	\$754	\$1,074	180	140
44	667/767	Reg. Commission Exp. - Other	29.74%	70.26%	100.00%	ERC	\$335	\$791	\$1,125	188	147
45	675/775	Miscellaneous Expenses	29.74%	70.26%	100.00%	ERC	\$10,834	\$25,590	\$36,424	6,092	4,742
46							<u>\$ 39,503</u>	<u>\$ 92,151</u>	<u>\$131,654</u>	<u>22,199</u>	<u>17,280</u>
Water Service Corp. Allocated UI Expenses											
47	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
48							\$0	\$0	\$0	-	-
49							\$0	\$0	\$0	-	-

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

Allocation of Expenses

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 6 of 13

Preparer: Erin Povich

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

Sanlando Utilities Corp.
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			56.22% Water	43.78% Sewer
			Sanlando Utilities Corp.	Other Companies/ Systems	Total		Sanlando Utilities Corp.	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
1											
2	403	Depreciation Expense	7.47%	92.53%	100.00%	ERC	\$19,002	235,423.44	\$254,425	10,683	8,319
3	408	Taxes Other than Income	7.48%	92.52%	100.00%	ERC	\$2,221	27,483.70	\$29,705	1,249	972
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	426	Miscellaneous Non-Utility Expenses	7.48%	92.52%	100.00%	ERC	\$6	77	\$83	-	-
6	427	Interest Expense	-1602.68%	1702.68%	100.00%	ERC	\$6,416	(6,816)	(\$400)	-	-
7	601/701/603/703	Salaries	7.48%	92.52%	100.00%	ERC	\$29,377	363,494	\$392,871	16,516	12,861
8	604/704	Employee Benefits	7.48%	92.52%	100.00%	ERC	\$23,060	285,325	\$308,385	12,965	10,095
9	620/720	Materials and Supplies	7.48%	92.52%	100.00%	ERC	\$8,937	110,584	\$119,522	5,025	3,913
10	632/732	Contractual Services - Accounting	7.48%	92.52%	100.00%	ERC	\$1,997	24,707	\$26,704	-	-
11	633/733	Contractual Services - Legal	7.48%	92.52%	100.00%	ERC	\$1,896	23,464	\$25,360	1,066	830
12	636/736	Contractual Services - Other	7.48%	92.52%	100.00%	ERC	\$17,138	212,053	\$229,191	9,635	7,503
13	650/750	Transportation Expenses	7.47%	92.53%	100.00%	ERC	\$7	93	\$100	4	3
14	659/759	Other Insurance	7.48%	92.52%	100.00%	ERC	\$12,095	149,654	\$161,748	-	-
15	670/770	Bad Debt Expense	7.48%	92.52%	100.00%	ERC	\$59	735	\$794	-	-
16	675/775	Miscellaneous Expenses	7.48%	92.52%	100.00%	ERC	\$2,801	34,658	\$37,459	1,575	1,226
17							\$125,013	\$1,460,934	\$1,585,948	58,718	45,722
Water Service Corp. Allocated RVP Expenses											
18											
19	601/701/603/703	Salaries	17.35%	82.65%	100.00%	ERC	\$3,381	16,100	\$19,480	1,901	1,480
20	650/750	Transportation Expenses	17.32%	82.68%	100.00%	ERC	(\$3)	(13)	(\$15)	-	-
21	675/775	Miscellaneous Expenses	17.35%	82.65%	100.00%	ERC	\$131	626	\$757	74	58
22							\$ 3,509	\$ 16,713	\$ 20,222	1,974	1,537
Water Service Corp. Allocated Regional Expenses											
23											
24	601/701/603/703	Salaries	15.44%	84.56%	100.00%	ERC	\$3,037	16,631	\$19,668	1,708	1,330
25	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29							\$ 3,037	\$ 16,631	\$ 19,668	1,708	1,330
Water Service Corp. Allocated State Expenses											
30											
31	403	Depreciation Expenses	30.90%	69.10%	100.00%	ERC	\$9,026	\$20,189	\$29,215	5,075	3,952
32	408	Taxes Other than Income	29.72%	70.28%	100.00%	ERC	\$9,658	\$22,842	\$32,500	5,430	4,228
33	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	426	Miscellaneous Non-Utility Expenses	29.72%	70.28%	100.00%	ERC	\$89	\$211	\$300	-	-
35	601/701/603/703	Salaries	29.72%	70.28%	100.00%	ERC	(\$243)	(\$574)	(\$817)	(136)	(106)
36	604/704	Employee Benefits	29.72%	70.28%	100.00%	ERC	\$214	\$506	\$720	120	94
37	620/720	Materials and Supplies	29.72%	70.28%	100.00%	ERC	\$186	\$441	\$627	105	82
38	631/731	Contractual Services - Engineering	29.72%	70.28%	100.00%	ERC	\$86	\$204	\$290	-	-
39	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
40	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
41	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
42	650/750	Transportation Expense	29.72%	70.28%	100.00%	ERC	\$9,470	\$22,398	\$31,869	5,324	4,146
43	666/766	Regulatory Commission Exp - Amort	29.72%	70.28%	100.00%	ERC	\$319	\$755	\$1,074	179	140
44	667/767	Reg. Commission Exp. - Other	29.72%	70.28%	100.00%	ERC	\$363	\$859	\$1,223	204	159
45	675/775	Miscellaneous Expenses	29.72%	70.28%	100.00%	ERC	\$12,317	\$29,131	\$41,448	6,925	5,392
46							\$ 41,487	\$ 96,962	\$138,449	23,226	18,086
Water Service Corp. Allocated UI Expenses											
47											
48	427	Interest Expense	4.71%	95.29%	100.00%	Unallocated Rate Base	\$152,478	\$3,082,757	\$3,235,235	85,725	66,752
49							\$ 152,478	\$ 3,082,757	\$3,235,235	85,725	66,752

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

Allocation of Expenses

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule B-12

Docket No.: 110257-WS

Page 7 of 13

Test Year Ended: 12/31/2010

Preparer: Erin Povich

Interim Final

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

Sanlando Utilities Corp.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			56.22% Water	43.78% Sewer
			Sanlando Utilities Corp.	Other Companies/ Systems	Total		Sanlando Utilities Corp.	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	7.46%	92.54%	100.00%	ERC	19,085.13	236,659	255,744.33	10,730	8,355
3	408	Taxes Other than Income	7.47%	92.53%	100.00%	ERC	2,054.54	25,439	27,493.14	1,155	899
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
5	426	Miscellaneous Non-Utility Expenses	7.47%	92.53%	100.00%	ERC	(6.21)	(77)	(83.14)	-	-
6	427	Interest Expense	7.47%	92.53%	100.00%	ERC	(34.16)	(423)	(457.18)	-	-
7	601/701/603/703	Salaries	7.47%	92.53%	100.00%	ERC	30,886.82	382,431	413,318.14	17,365	13,522
8	604/704	Employee Benefits	7.47%	92.53%	100.00%	ERC	31,027.50	384,173	415,200.40	17,444	13,583
9	620/720	Materials and Supplies	7.47%	92.53%	100.00%	ERC	6,013.90	74,462	80,476.36	3,381	2,633
10	632/732	Contractual Services - Accounting	7.47%	92.53%	100.00%	ERC	2,685.75	33,254	35,939.83	-	-
11	633/733	Contractual Services - Legal	7.47%	92.53%	100.00%	ERC	228.32	2,827	3,055.30	128	100
12	636/736	Contractual Services - Other	7.47%	92.53%	100.00%	ERC	15,197.73	188,174	203,371.51	8,544	6,653
13	650/750	Transportation Expenses	7.47%	92.53%	100.00%	ERC	7.40	92	99.00	4	3
14	659/759	Other Insurance	7.47%	92.53%	100.00%	ERC	11,483.30	142,183	153,665.98	-	-
15	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
16	675/775	Miscellaneous Expenses	7.47%	92.53%	100.00%	ERC	2,193.15	27,155	29,347.67	1,233	960
17							<u>\$120,823</u>	<u>\$1,496,348</u>	<u>\$1,617,171</u>	<u>59,986</u>	<u>46,709</u>
Water Service Corp. Allocated RVP Expenses											
19	601/701/603/703	Salaries	12.71%	87.29%	100.00%	ERC	\$3,060	21,012	\$24,072	1,720	1,340
20	650/750	Transportation Expenses	12.72%	87.28%	100.00%	ERC	(\$7)	(45)	(\$52)	-	-
21	675/775	Miscellaneous Expenses	12.71%	87.29%	100.00%	ERC	\$96	661	\$757	54	42
22							<u>\$ 3,150</u>	<u>\$ 21,628</u>	<u>\$ 24,778</u>	<u>1,774</u>	<u>1,382</u>
Water Service Corp. Allocated Regional Expenses											
24	601/701/603/703	Salaries	20.61%	79.39%	100.00%	ERC	\$2,084	8,028	\$10,112	1,172	913
25	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29							<u>\$ 2,084</u>	<u>\$ 8,028</u>	<u>\$ 10,112</u>	<u>1,172</u>	<u>913</u>
Water Service Corp. Allocated State Expenses											
31	403	Depreciation Expenses	30.90%	69.10%	100.00%	ERC	\$9,026	\$20,189	\$29,215	5,075	3,952
32	408	Taxes Other than Income	29.72%	70.28%	100.00%	ERC	\$7,487	\$17,709	\$25,196	4,210	3,278
33	414	Taxes Other than Income	29.72%	70.28%	100.00%	ERC	(\$622)	(\$1,472)	(\$2,094)	(350)	(272)
34	426	Miscellaneous Non-Utility Expenses	29.71%	70.29%	100.00%	ERC	(\$89)	(\$211)	(\$300)	-	-
35	601/701/603/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
36	604/704	Employee Benefits	29.71%	70.29%	100.00%	ERC	\$27	\$63	\$89	15	12
37	620/720	Materials and Supplies	27.98%	72.02%	100.00%	ERC	\$308	\$792	\$1,100	173	135
38	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
40	636/736	Contractual Services - Other	29.72%	70.28%	100.00%	ERC	\$34	\$81	\$115	19	15
41	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
42	650/750	Transportation Expense	29.72%	70.28%	100.00%	ERC	\$9,263	\$21,908	\$31,171	5,208	4,055
43	666/766	Regulatory Commission Exp - Amort	29.72%	70.28%	100.00%	ERC	\$319	\$755	\$1,074	179	140
44	667/767	Reg. Commission Exp. - Other	29.72%	70.28%	100.00%	ERC	\$194	\$459	\$653	109	85
45	675/775	Miscellaneous Expenses	29.72%	70.28%	100.00%	ERC	\$11,388	\$26,934	\$38,321	6,402	4,985
46							<u>\$ 37,334</u>	<u>\$ 87,205</u>	<u>\$124,539</u>	<u>21,040</u>	<u>16,383</u>
Water Service Corp. Allocated UI Expenses											
48	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
49							\$0	\$0	\$0	-	-

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

Allocation of Expenses

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule B-12

Docket No.: 110257-W5

Page 8 of 13

Test Year Ended: 12/31/2010

Interim Final

Preparer: Erin Povich

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

Sanlando Utilities Corp.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			56.22% Water	43.78% Sewer
			Sanlando Corp.	Other Companies/ Systems	Total		Sanlando Corp.	Other Companies/ Systems	Total		
			(1)	(2)	(3)		(4)	(5)	(6)		
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	7.50%	92.50%	100.00%	ERC	19,103.93	235,512	\$254,615	10,740	8,363
2	408	Taxes Other than Income	7.51%	92.49%	100.00%	ERC	2,094.53	25,786	\$27,881	1,178	917
3	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	427	Interest Expense	7.51%	92.49%	100.00%	ERC	(\$66)	(818)	(\$885)	-	-
6	601/701/603/703	Salaries	7.51%	92.49%	100.00%	ERC	\$30,628	377,064	\$407,692	17,219	13,409
7	604/704	Employee Benefits	7.51%	92.49%	100.00%	ERC	\$30,255	372,477	\$402,732	17,010	13,245
8	620/720	Materials and Supplies	7.51%	92.49%	100.00%	ERC	\$9,177	112,978	\$122,155	5,159	4,018
9	632/732	Contractual Services - Accounting	7.51%	92.49%	100.00%	ERC	\$2,532	31,172	\$33,704	-	-
10	633/733	Contractual Services - Legal	7.51%	92.49%	100.00%	ERC	\$99	1,220	\$1,320	56	43
11	636/736	Contractual Services - Other	7.51%	92.49%	100.00%	ERC	\$14,855	182,885	\$197,741	8,352	6,503
12	650/750	Transportation Expenses	7.49%	92.51%	100.00%	ERC	(\$3)	(40)	(\$43)	(2)	(1)
13	659/759	Other Insurance	7.51%	92.49%	100.00%	ERC	\$11,161	137,400	\$148,560	-	-
14	670/770	Bad Debt Expense	7.52%	92.48%	100.00%	ERC	\$5	61	\$66	-	-
15	675/775	Miscellaneous Expenses	7.51%	92.49%	100.00%	ERC	\$12,184	149,993	\$162,177	6,850	5,334
16							<u>\$132,024</u>	<u>\$1,625,690</u>	<u>\$1,757,715</u>	<u>66,562</u>	<u>51,831</u>
17											
Water Service Corp. Allocated RVP Expenses											
18	601/701/603/703	Salaries	12.70%	87.30%	100.00%	ERC	\$3,057	21,015	\$24,072	1,719	1,338
19	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	675/775	Miscellaneous Expenses	12.70%	87.30%	100.00%	ERC	\$65	448	\$513	37	29
21							<u>\$ 3,122</u>	<u>\$ 21,462</u>	<u>\$ 24,585</u>	<u>1,755</u>	<u>1,367</u>
22											
Water Service Corp. Allocated Regional Expenses											
23	601/701/603/703	Salaries	20.62%	79.38%	100.00%	ERC	\$2,085	8,028	\$10,112	1,172	913
24	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
25	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	675/775	Miscellaneous Expenses	20.62%	79.38%	100.00%	ERC	\$18,670	71,888	\$90,558	10,497	8,174
28							<u>\$ 20,755</u>	<u>\$ 79,915</u>	<u>\$ 100,670</u>	<u>11,669</u>	<u>9,086</u>
29											
Water Service Corp. Allocated State Expenses											
30	403	Depreciation Expenses	30.88%	69.12%	100.00%	ERC	\$9,005	\$20,156	\$29,161	5,063	3,942
31	408	Taxes Other than Income	29.70%	70.30%	100.00%	ERC	\$8,068	\$19,095	\$27,163	4,536	3,532
32	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	601/701/603/703	Salaries	29.70%	70.30%	100.00%	ERC	(\$41)	(\$97)	(\$138)	(23)	(18)
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
36	620/720	Materials and Supplies	42.27%	57.73%	100.00%	ERC	(\$69)	(\$94)	(\$163)	(39)	(30)
37	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
38	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	636/736	Contractual Services - Other	29.70%	70.30%	100.00%	ERC	\$38	\$89	\$127	21	17
40	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
41	650/750	Transportation Expense	29.70%	70.30%	100.00%	ERC	\$11,040	\$26,127	\$37,167	6,207	4,833
42	666/766	Regulatory Commission Exp - Amort	29.70%	70.30%	100.00%	ERC	\$319	\$755	\$1,074	179	140
43	667/767	Reg. Commission Exp. - Other	29.70%	70.30%	100.00%	ERC	\$525	\$1,244	\$1,769	295	230
44	675/775	Miscellaneous Expenses	29.70%	70.30%	100.00%	ERC	\$11,404	\$26,989	\$38,393	6,411	4,993
45							<u>\$ 40,290</u>	<u>\$ 94,263</u>	<u>\$134,553</u>	<u>22,651</u>	<u>17,638</u>
46											
Water Service Corp. Allocated UI Expenses											
47	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
48							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
49											

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

Allocation of Expenses

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 9 of 13

Preparer: Erin Povich

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

Sanlando Utilities Corp.
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Historical Month Ending September 30, 2010					
			Sanlando Utilities Corp.	Other Companies/ Systems	Total	Amounts Allocated			56.21% Water	43.79% Sewer	
						Sanlando Utilities Corp.	Other Companies/ Systems	Total			
1		Water Service Corp. Allocated Expenses:									
2	403	Depreciation Expense	7.47%	92.53%	100.00%	ERC	\$20,313	251,598	\$271,911	11,418	8,895
3	408	Taxes Other than Income	7.50%	92.50%	100.00%	ERC	\$1,979	24,397	\$26,376	1,112	866
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	427	Interest Expense	-1249.04%	1349.04%	100.00%	ERC	\$6,428	(6,943)	(\$515)	-	-
7	601/701/603/703	Salaries	7.50%	92.50%	100.00%	ERC	\$30,332	373,972	\$404,304	17,050	13,282
8	604/704	Employee Benefits	7.50%	92.50%	100.00%	ERC	\$30,089	370,971	\$401,060	16,913	13,176
9	620/720	Materials and Supplies	7.50%	92.50%	100.00%	ERC	\$10,040	123,780	\$133,819	5,643	4,396
10	632/732	Contractual Services - Accounting	7.50%	92.50%	100.00%	ERC	\$2,529	31,175	\$33,704	-	-
11	633/733	Contractual Services - Legal	7.50%	92.50%	100.00%	ERC	\$490	6,042	\$6,532	275	215
12	636/736	Contractual Services - Other	7.50%	92.50%	100.00%	ERC	\$15,395	189,813	\$205,208	8,654	6,741
13	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
14	659/759	Other Insurance	7.50%	92.50%	100.00%	ERC	\$15,300	188,637	\$203,937	-	-
15	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
16	675/775	Miscellaneous Expenses	7.50%	92.50%	100.00%	ERC	(\$2,425)	(29,897)	(\$32,322)	(1,363)	(1,062)
17							<u>\$130,469</u>	<u>\$1,523,545</u>	<u>\$1,654,014</u>	<u>59,703</u>	<u>46,509</u>
18		Water Service Corp. Allocated RVP Expenses									
19	601/701/603/703	Salaries	12.67%	87.33%	100.00%	ERC	\$3,050	21,022	\$24,072	1,714	1,335
20	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
21	675/775	Miscellaneous Expenses	12.67%	87.33%	100.00%	ERC	\$67	463	\$531	38	29
22							<u>\$ 3,117</u>	<u>\$ 21,486</u>	<u>\$ 24,603</u>	<u>1,752</u>	<u>1,365</u>
23		Water Service Corp. Allocated Regional Expenses									
24	601/701/603/703	Salaries	20.62%	79.38%	100.00%	ERC	\$2,085	8,028	\$10,112	1,172	913
25	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	620/720	Materials and Supplies	20.62%	79.38%	100.00%	ERC	\$4	17	\$21	2	2
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	675/775	Miscellaneous Expenses	20.62%	79.38%	100.00%	ERC	\$1,792	6,898	\$8,690	1,007	784
29							<u>\$ 3,881</u>	<u>\$ 14,943</u>	<u>\$ 18,824</u>	<u>2,181</u>	<u>1,699</u>
30		Water Service Corp. Allocated State Expenses									
31	403	Depreciation Expenses	30.90%	69.10%	100.00%	ERC	\$8,976	\$20,069	\$29,045	5,045	3,930
32	408	Taxes Other than Income	29.72%	70.28%	100.00%	ERC	\$7,318	\$17,304	\$24,622	4,114	3,204
33	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	601/701/603/703	Salaries	29.72%	70.28%	100.00%	ERC	(\$409)	(\$968)	(\$1,378)	(230)	(179)
36	604/704	Employee Benefits	29.72%	70.28%	100.00%	ERC	\$134	\$316	\$450	75	59
37	620/720	Materials and Supplies	29.01%	70.99%	100.00%	ERC	\$233	\$570	\$804	131	102
38	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
40	636/736	Contractual Services - Other	29.73%	70.27%	100.00%	ERC	\$68	\$162	\$230	38	30
41	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
42	650/750	Transportation Expense	29.72%	70.28%	100.00%	ERC	\$9,255	\$21,885	\$31,140	5,203	4,053
43	666/766	Regulatory Commission Exp - Amort	29.72%	70.28%	100.00%	ERC	\$319	\$755	\$1,074	179	140
44	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
45	675/775	Miscellaneous Expenses	29.72%	70.28%	100.00%	ERC	\$11,240	\$26,577	\$37,817	6,318	4,922
46							<u>\$ 37,134</u>	<u>\$ 86,670</u>	<u>\$123,803</u>	<u>20,873</u>	<u>16,261</u>
47		Water Service Corp. Allocated UI Expenses									
48	427	Interest Expense	4.79%	95.21%	100.00%	Unallocated Rate Base	\$153,813	\$3,059,867	\$3,213,679	86,460	67,353
49							<u>\$ 153,813</u>	<u>\$ 3,059,867</u>	<u>\$3,213,679</u>	<u>86,460</u>	<u>67,353</u>
50		Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.									

Allocation of Expenses

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule B-12

Docket No.: 110257-WS

Page 10 of 13

Test Year Ended: 12/31/2010

Interim Final

Preparer: Erin Povich

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

Sanlando Utilities Corp.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending October 31, 2010	
			Sanlando Utilities Corp.	Other Companies/ Systems	Total		Sanlando Utilities Corp.	Other Companies/ Systems	Total	56.18% Water	43.82% Sewer
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	7.72%	92.28%	100.00%	ERC	\$19,847	237,317	\$257,164	11,149	8,698
2	408	Taxes Other than Income	7.74%	92.26%	100.00%	ERC	\$1,989	23,709	\$25,698	1,117	872
3	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	427	Interest Expense	7.74%	92.26%	100.00%	ERC	(\$132)	(1,571)	(\$1,703)	-	-
6	601/701/603/703	Salaries	7.74%	92.26%	100.00%	ERC	\$30,901	368,381	\$399,282	17,359	13,542
7	604/704	Employee Benefits	7.74%	92.26%	100.00%	ERC	\$22,910	273,118	\$296,028	12,870	10,040
8	620/720	Materials and Supplies	7.74%	92.26%	100.00%	ERC	\$5,221	62,247	\$67,469	2,933	2,288
9	632/732	Contractual Services - Accounting	7.74%	92.26%	100.00%	ERC	\$2,608	31,095	\$33,704	-	-
10	633/733	Contractual Services - Legal	7.74%	92.26%	100.00%	ERC	\$943	11,247	\$12,190	530	413
11	636/736	Contractual Services - Other	7.74%	92.26%	100.00%	ERC	\$19,340	230,558	\$249,898	10,864	8,476
12	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	659/759	Other Insurance	7.74%	92.26%	100.00%	ERC	\$11,689	139,352	\$151,041	-	-
14	670/770	Bad Debt Expense	7.74%	92.26%	100.00%	ERC	\$702	8,372	\$9,075	-	-
15	675/775	Miscellaneous Expenses	7.74%	92.26%	100.00%	ERC	\$1,053	12,553	\$13,606	591	461
16							\$117,073	\$1,396,378	\$1,513,451	57,414	44,790
17											
Water Service Corp. Allocated RVP Expenses											
18	601/701/603/703	Salaries	13.37%	86.63%	100.00%	ERC	\$4,082	26,456	\$30,538	2,293	1,789
19	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	675/775	Miscellaneous Expenses	13.37%	86.63%	100.00%	ERC	\$26	170	\$197	15	12
21							\$ 4,109	\$ 26,626	\$ 30,734	2,308	1,801
22											
Water Service Corp. Allocated Regional Expenses											
23	601/701/603/703	Salaries	22.57%	77.43%	100.00%	ERC	\$2,282	7,830	\$10,112	1,282	1,000
24	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
25	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	675/775	Miscellaneous Expenses	22.57%	77.43%	100.00%	ERC	(\$3,649)	(12,522)	(\$16,171)	(2,050)	(1,599)
28							\$ (1,367)	\$ (4,692)	\$ (6,059)	(768)	(599)
29											
Water Service Corp. Allocated State Expenses											
30	403	Depreciation Expenses	34.49%	65.51%	100.00%	ERC	\$9,957	\$18,910	\$28,867	5,593	4,363
31	408	Taxes Other than Income	34.00%	66.00%	100.00%	ERC	\$7,603	\$14,759	\$22,362	4,271	3,332
32	414	Taxes Other than Income	34.00%	66.00%	100.00%	ERC	(\$748)	(\$1,453)	(\$2,201)	(420)	(328)
33	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	601/701/603/703	Salaries	34.00%	66.00%	100.00%	ERC	(\$214)	(\$416)	(\$630)	(120)	(94)
35	604/704	Employee Benefits	33.99%	66.01%	100.00%	ERC	\$66	\$129	\$195	37	29
36	620/720	Materials and Supplies	28.57%	71.43%	100.00%	ERC	\$192	\$481	\$673	108	84
37	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
38	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
40	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
41	650/750	Transportation Expense	34.00%	66.00%	100.00%	ERC	\$10,170	\$19,742	\$29,911	5,713	4,457
42	666/766	Regulatory Commission Exp - Amort	34.00%	66.00%	100.00%	ERC	\$365	\$709	\$1,074	205	160
43	667/767	Reg. Commission Exp. - Other	34.00%	66.00%	100.00%	ERC	\$1,057	\$2,052	\$3,110	594	463
44	675/775	Miscellaneous Expenses	34.00%	66.00%	100.00%	ERC	\$12,517	\$24,300	\$36,817	7,032	5,486
45							\$ 40,965	\$ 79,213	\$120,178	23,012	17,952
46											
Water Service Corp. Allocated UI Expenses											
47	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
48							\$ -	\$ -	\$0	-	-
49											

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

Allocation of Expenses

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule B-12

Docket No.: 110257-W5

Page 11 of 13

Test Year Ended: 12/31/2010

Interim Final

Preparer: Erin Povich

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

Sanlando Utilities Corp.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			56.18% Water	43.82% Sewer	
			Sanlando Utilities Corp.	Other Companies/ Systems	Total		Sanlando Utilities Corp.	Other Companies/ Systems	Total			
												(1)
Water Service Corp. Allocated Expenses:												
1	403	Depreciation Expense	7.73%	92.27%	100.00%	ERC	\$19,673	234,811	\$254,484	11,052	8,621	
2	408	Taxes Other than Income	7.75%	92.25%	100.00%	ERC	\$3,822	45,490	\$49,313	2,147	1,675	
3	414	Gains/Losses from Disposition of Utility	7.75%	92.25%	100.00%	ERC	(\$1,266)	(15,073)	(\$16,339)			
4	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0			
5	427	Interest Expense	7.75%	92.25%	100.00%	ERC	(\$209)	(2,482)	(\$2,691)			
6	601/701/603/703	Salaries	7.75%	92.25%	100.00%	ERC	\$30,917	367,954	\$398,870	17,368	13,548	
7	604/704	Employee Benefits	7.75%	92.25%	100.00%	ERC	\$23,308	277,405	\$300,713	13,094	10,214	
8	620/720	Materials and Supplies	7.75%	92.25%	100.00%	ERC	\$3,663	43,599	\$47,262	2,058	1,605	
9	632/732	Contractual Services - Accounting	7.75%	92.25%	100.00%	ERC	\$2,612	31,091	\$33,704			
10	633/733	Contractual Services - Legal	7.75%	92.25%	100.00%	ERC	\$77	921	\$999	43	34	
11	636/736	Contractual Services - Other	7.75%	92.25%	100.00%	ERC	\$14,373	171,065	\$185,438	8,075	6,299	
12	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0			
13	659/759	Other Insurance	7.75%	92.25%	100.00%	ERC	\$14,173	168,681	\$182,854			
14	670/770	Bad Debt Expense	7.75%	92.25%	100.00%	ERC	\$14	162	\$176			
15	675/775	Miscellaneous Expenses	7.75%	92.25%	100.00%	ERC	\$3,957	47,092	\$51,048	2,223	1,734	
16							<u>\$115,115</u>	<u>\$1,370,716</u>	<u>\$1,485,831</u>	<u>56,061</u>	<u>43,730</u>	
17	Water Service Corp. Allocated RVP Expenses											
18	601/701/603/703	Salaries	13.39%	86.61%	100.00%	ERC	\$4,089	26,449	\$30,538	2,297	1,792	
19	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0			
20	675/775	Miscellaneous Expenses	13.40%	86.60%	100.00%	ERC	\$26	168	\$194	15	11	
21							<u>\$ 4,115</u>	<u>\$ 26,617</u>	<u>\$ 30,732</u>	<u>2,312</u>	<u>1,803</u>	
22	Water Service Corp. Allocated Regional Expenses											
23	601/701/603/703	Salaries	22.56%	77.44%	100.00%	ERC	\$2,282	7,831	\$10,112	1,282	1,000	
24	618/718	Chemicals	22.56%	77.44%	100.00%	ERC	\$5,049	17,330	\$22,379	2,837	2,213	
25	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0			
26	650/750	Transportation Expense	22.56%	77.44%	100.00%	ERC	\$1,329	4,561	\$5,890	747	582	
27	675/775	Miscellaneous Expenses	22.56%	77.44%	100.00%	ERC	\$3,360	11,530	\$14,890	1,887	1,472	
28							<u>\$ 12,020</u>	<u>\$ 41,252</u>	<u>\$ 53,271</u>	<u>6,753</u>	<u>5,267</u>	
29	Water Service Corp. Allocated State Expenses											
30	403	Depreciation Expenses	34.52%	65.48%	100.00%	ERC	\$8,143	\$15,445	\$23,588	4,574	3,568	
31	408	Taxes Other than Income	33.99%	66.01%	100.00%	ERC	\$8,041	\$15,615	\$23,656	4,517	3,524	
32	414	Taxes Other than Income	33.99%	66.01%	100.00%	ERC	(\$1,121)	(\$2,177)	(\$3,298)	(630)	(491)	
33	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0			
34	601/701/603/703	Salaries	33.99%	66.01%	100.00%	ERC	(\$334)	(\$650)	(\$984)	(188)	(147)	
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0			
36	620/720	Materials and Supplies	17.64%	82.36%	100.00%	ERC	\$79	\$368	\$447	44	35	
37	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0			
38	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0			
39	636/736	Contractual Services - Other	33.99%	66.01%	100.00%	ERC	\$78	\$152	\$230	44	34	
40	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0			
41	650/750	Transportation Expense	33.99%	66.01%	100.00%	ERC	\$9,721	\$18,877	\$28,598	5,461	4,260	
42	666/766	Regulatory Commission Exp - Amort	33.99%	66.01%	100.00%	ERC	\$365	\$709	\$1,074	205	160	
43	667/767	Reg. Commission Exp. - Other	33.99%	66.01%	100.00%	ERC	\$1,422	\$2,762	\$4,184	799	623	
44	675/775	Miscellaneous Expenses	33.99%	66.01%	100.00%	ERC	\$13,068	\$25,377	\$38,445	7,341	5,727	
45							<u>\$ 39,462</u>	<u>\$ 76,479</u>	<u>\$115,940</u>	<u>22,169</u>	<u>17,293</u>	
46	Water Service Corp. Allocated UI Expenses											
47	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
48							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>	
49												

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

Allocation of Expenses

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule B-12

Docket No.: 110257-W5

Page 12 of 13

Test Year Ended: 12/31/2010

Interim Final

Preparer: Erin Povich

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

Sanlando Utilities Corp.
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending December 31, 2010	
			Sanlando Utilities Corp.	Other Companies/ Systems	Total		Sanlando Utilities Corp.	Other Companies/ Systems	Total	56.17% Water	43.83% Sewer
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	7.73%	92.27%	100.00%	ERC	\$19,988	238,551	\$258,539	11,228	8,761
2	408	Taxes Other than Income	7.75%	92.25%	100.00%	ERC	\$2,943	35,028	\$37,971	1,653	1,290
3	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	427	Interest Expense	-157.50%	257.50%	100.00%	ERC	\$6,368	(10,412)	(\$4,044)	-	-
6	601/701/603/703	Salaries	7.75%	92.25%	100.00%	ERC	\$32,660	388,663	\$421,322	18,345	14,314
7	604/704	Employee Benefits	7.75%	92.25%	100.00%	ERC	\$27,582	328,241	\$355,823	15,493	12,089
8	620/720	Materials and Supplies	7.75%	92.25%	100.00%	ERC	\$3,509	41,758	\$45,267	1,971	1,538
9	632/732	Contractual Services - Accounting	7.75%	92.25%	100.00%	ERC	\$2,613	31,091	\$33,704	-	-
10	633/733	Contractual Services - Legal	7.75%	92.25%	100.00%	ERC	\$1,180	14,047	\$15,227	663	517
11	636/736	Contractual Services - Other	7.75%	92.25%	100.00%	ERC	\$15,455	183,920	\$199,375	8,681	6,774
12	650/750	Transportation Expenses	7.73%	92.27%	100.00%	ERC	\$3	37	\$41	2	1
13	659/759	Other Insurance	7.75%	92.25%	100.00%	ERC	\$14,677	174,662	\$189,339	-	-
14	670/770	Bad Debt Expense	7.75%	92.25%	100.00%	ERC	\$506	6,025	\$6,531	-	-
15	675/775	Miscellaneous Expenses	7.75%	92.25%	100.00%	ERC	\$4,317	51,373	\$55,690	2,425	1,892
16							<u>\$131,802</u>	<u>\$1,482,983</u>	<u>\$1,614,785</u>	<u>60,461</u>	<u>47,176</u>
Water Service Corp. Allocated RVP Expenses											
17	601/701/603/703	Salaries	13.40%	86.60%	100.00%	ERC	\$4,093	26,445	\$30,538	2,299	1,794
18	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
19	675/775	Miscellaneous Expenses	13.40%	86.60%	100.00%	ERC	\$64	415	\$479	36	28
20							<u>\$ 4,157</u>	<u>\$ 26,859</u>	<u>\$ 31,017</u>	<u>2,335</u>	<u>1,822</u>
Water Service Corp. Allocated Regional Expenses											
21	601/701/603/703	Salaries	22.58%	77.42%	100.00%	ERC	\$2,283	7,829	\$10,112	1,282	1,001
22	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
24	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
25	675/775	Miscellaneous Expenses	22.58%	77.42%	100.00%	ERC	(\$21,472)	(73,636)	(\$95,109)	(12,061)	(9,411)
26							<u>\$ (19,189)</u>	<u>\$ (65,807)</u>	<u>\$ (84,996)</u>	<u>(10,779)</u>	<u>(8,410)</u>
Water Service Corp. Allocated State Expenses											
27	403	Depreciation Expenses	34.52%	65.48%	100.00%	ERC	\$8,143	\$15,445	\$23,588	4,574	3,569
28	408	Taxes Other than Income	33.99%	66.01%	100.00%	ERC	\$9,906	\$19,235	\$29,141	5,564	4,342
29	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
30	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	601/701/603/703	Salaries	33.99%	66.01%	100.00%	ERC	(\$27)	(\$52)	(\$79)	(15)	(12)
32	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
33	620/720	Materials and Supplies	33.99%	66.01%	100.00%	ERC	\$546	\$1,060	\$1,606	307	239
34	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
36	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
38	650/750	Transportation Expense	33.99%	66.01%	100.00%	ERC	\$11,456	\$22,245	\$33,701	6,435	5,021
39	666/766	Regulatory Commission Exp - Amort	33.99%	66.01%	100.00%	ERC	\$365	\$709	\$1,074	205	160
40	667/767	Reg. Commission Exp. - Other	33.99%	66.01%	100.00%	ERC	\$1,726	\$3,352	\$5,078	970	757
41	675/775	Miscellaneous Expenses	33.99%	66.01%	100.00%	ERC	\$11,584	\$22,494	\$34,079	6,507	5,077
42							<u>\$ 43,699</u>	<u>\$ 84,489</u>	<u>\$128,187</u>	<u>24,546</u>	<u>19,153</u>
Water Service Corp. Allocated UI Expenses											
43	427	Interest Expense	4.88%	95.12%	100.00%	Unallocated Rate Base	\$178,973	\$3,491,426	\$3,670,399	100,531	78,442
44							<u>\$ 178,973</u>	<u>\$ 3,491,426</u>	<u>\$3,670,399</u>	<u>100,531</u>	<u>78,442</u>

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

Allocation of Expenses

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010
 Interim Final
 Historical Projected

Schedule B-12
 Page 13 of 13

Preparer: Erin Povich

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

Sanlando Utilities Corp.
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			56.17% Water	43.83% Sewer	
			(3) Sanlando Utilities Corp.	(4) Other Companies/ Systems	(5) Total	(7) Sanlando Utilities Corp.	(8) Other Companies/ Systems	(9) Total			
											(1) (2)
Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	7.55%	92.45%	100.00%	ERC	\$232,111	2,842,614	\$3,074,725	130,379	101,731
3	408	Taxes Other than Income	7.57%	92.43%	100.00%	ERC	\$33,644	410,931	\$444,575	18,898	14,746
4	414	Gains/Losses from Disposition of Utility	7.74%	92.26%	100.00%	ERC	(\$1,304)	(15,538)	(\$16,842)		
5	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	(0)	\$0		
6	427	Interest Expense	-194.70%	294.70%	100.00%	ERC	\$25,074	(37,953)	(\$12,879)		
7	601/701/603/703	Salaries	7.56%	92.44%	100.00%	ERC	\$371,750	4,544,115	\$4,915,865	208,816	162,934
8	604/704	Employee Benefits	7.55%	92.45%	100.00%	ERC	\$332,948	4,074,635	\$4,407,583	187,021	145,927
9	620/720	Materials and Supplies	7.54%	92.46%	100.00%	ERC	\$85,819	1,052,858	\$1,138,677	48,206	37,614
10	632/732	Contractual Services - Accounting	7.56%	92.44%	100.00%	ERC	\$32,615	399,067	\$431,682		
11	633/733	Contractual Services - Legal	7.56%	92.44%	100.00%	ERC	\$8,273	101,173	\$109,446	4,647	3,626
12	636/736	Contractual Services - Other	7.56%	92.44%	100.00%	ERC	\$194,501	2,377,875	\$2,572,376	109,253	85,247
13	650/750	Transportation Expenses	7.52%	92.48%	100.00%	ERC	\$12	146	\$158	7	5
14	659/759	Other Insurance	7.56%	92.44%	100.00%	ERC	\$162,046	1,981,047	\$2,143,093		
15	670/770	Bad Debt Expense	7.73%	92.27%	100.00%	ERC	\$1,287	15,355	\$16,641		
16	675/775	Miscellaneous Expenses	7.56%	92.44%	100.00%	ERC	\$44,165	540,238	\$584,404	24,808	19,357
17							<u>\$1,522,940</u>	<u>\$18,286,564</u>	<u>\$19,809,504</u>	<u>732,035</u>	<u>571,187</u>
Water Service Corp. Allocated RVP Expenses											
19	601/701/603/703	Salaries	15.06%	84.94%	100.00%	ERC	\$45,217	254,953	\$300,171	25,399	19,818
20	650/750	Transportation Expenses	17.51%	82.49%	100.00%	ERC	\$307	1,448	\$1,755		
21	675/775	Miscellaneous Expenses	15.78%	84.22%	100.00%	ERC	\$1,150	6,139	\$7,290	646	504
22							<u>\$ 46,675</u>	<u>\$ 262,540</u>	<u>\$ 309,215</u>	<u>26,045</u>	<u>20,322</u>
Water Service Corp. Allocated Regional Expenses											
24	601/701/603/703	Salaries	17.53%	82.47%	100.00%	ERC	\$31,332	147,434	\$178,766	17,600	13,732
25	618/718	Chemicals	22.56%	77.44%	100.00%	ERC	\$5,049	17,330	\$22,379	2,836	2,213
26	620/720	Materials and Supplies	20.62%	79.38%	100.00%	ERC	\$4	17	\$21	2	2
27	650/750	Transportation Expense	22.56%	77.44%	100.00%	ERC	\$1,329	4,561	\$5,890	747	582
28	675/775	Miscellaneous Expenses	-19.48%	119.48%	100.00%	ERC	(\$1,078)	6,610	\$5,532	(605)	(472)
29							<u>\$ 36,637</u>	<u>\$ 175,952</u>	<u>\$ 212,589</u>	<u>20,580</u>	<u>16,058</u>
Water Service Corp. Allocated State Expenses											
31	403	Depreciation Expenses	31.77%	68.23%	100.00%	ERC	\$104,794	\$225,072	\$329,866	58,864	45,930
32	408	Taxes Other than Income	30.66%	69.34%	100.00%	ERC	\$104,895	\$237,216	\$342,111	58,921	45,974
33	414	Taxes Other than Income	32.46%	67.54%	100.00%	ERC	(\$2,789)	(\$5,804)	(\$8,593)	(1,567)	(1,223)
34	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0		
35	601/701/603/703	Salaries	30.25%	69.75%	100.00%	ERC	(\$4,331)	(\$9,983)	(\$14,314)	(2,433)	(1,898)
36	604/704	Employee Benefits	29.90%	70.10%	100.00%	ERC	\$1,408	\$3,302	\$4,710	791	617
37	620/720	Materials and Supplies	29.42%	70.58%	100.00%	ERC	\$3,715	\$8,914	\$12,629	2,087	1,628
38	631/731	Contractual Services - Engineering	29.72%	70.28%	100.00%	ERC	\$86	\$204	\$290		
39	633/733	Contractual Services - Legal	29.76%	70.24%	100.00%	ERC	\$40	\$93	\$133		
40	636/736	Contractual Services - Other	30.04%	69.96%	100.00%	ERC	\$929	\$2,165	\$3,094	522	407
41	642/742	Rental of Equipment	29.73%	70.27%	100.00%	ERC	\$24	\$56	\$80		
42	650/750	Transportation Expense	30.70%	69.30%	100.00%	ERC	\$124,084	\$280,127	\$404,212	69,700	54,385
43	666/766	Regulatory Commission Exp - Amort	30.79%	69.21%	100.00%	ERC	\$3,967	\$8,917	\$12,884	2,228	1,739
44	667/767	Reg. Commission Exp. - Other	32.72%	67.28%	100.00%	ERC	\$5,761	\$11,845	\$17,606	3,236	2,525
45	675/775	Miscellaneous Expenses	30.81%	69.19%	100.00%	ERC	\$132,627	\$297,859	\$430,486	74,498	58,129
46							<u>\$ 475,211</u>	<u>\$ 1,059,983</u>	<u>\$1,535,193</u>	<u>266,847</u>	<u>208,214</u>
Water Service Corp. Allocated UI Expenses											
47	427	Interest Expense	4.78%	95.22%	100.00%	Unallocated Rate Base	\$644,453	\$12,849,326	\$13,493,779	361,997	282,456
48							<u>\$ 644,453</u>	<u>\$ 12,849,326</u>	<u>\$13,493,779</u>	<u>361,997</u>	<u>282,456</u>

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

Net Depreciation Expense - Water

Company: Sanlando Utilities Corp.

Docket No.: 110257-WS

Test Year Ended: 12/31/2010

Historic Projected

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

Florida Public Service Commission

Schedule: B-13

Page 1 of 1

Preparer: Kirsten Markwell

Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	12	(12)	-		
3	302.1 Franchises	128,202	(124,524)	3,678		
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	176,711	(170,318)	6,393		
8	305.2 Collect. & Impound. Reservoirs			-		
9	306.2 Lake, River & Other Intakes			-		
10	307.2 Wells & Springs	27,999	(70)	27,929		
11	308.2 Infiltration Galleries & Tunnels	3,222	234	3,456		
12	309.2 Supply Mains	40		40		
13	310.2 Power Generation Equipment	2,082,234	(2,082,048)	186		
14	311.2 Pumping Equipment	543	4,121	4,664		
15	339.2 Other Plant & Misc. Equipment			-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights			-		
18	304.3 Structures & Improvements	(2,203,863)	2,281,849	77,986		
19	311.3 Pumping Equipment	103,896	53,780	157,675		
20	320.3 Water Treatment Equipment	18,570	(449)	18,122		
21	339.3 Other Plant & Misc. Equipment	207	(54)	153		
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights			-		
24	304.4 Structures & Improvements			-		
25	311.4 Pumping Equipment	3,143	5	3,148		
26	330.4 Distr. Reservoirs & Standpipes	63,627	(34,908)	28,718		
27	331.4 Transm. & Distribution Mains	373,466	(187,803)	185,663		
28	333.4 Services	36,982	1,006	37,988		
29	334.4 Meters & Meter Installations	21,208	54,976	76,184		
30	335.4 Hydrants	16,385	271	16,656		
31	336.4 Backflow Prevention Device	40	5	45		
32	339.4 Other Plant & Misc. Equipment	428	(168)	260		
33	GENERAL PLANT					
34	303.5 Land & Land Rights			-		
35	304.5 Structures & Improvements	72,457	(65,025)	7,432		
36	340.5 Office Furniture & Equipment	140,692	4,635	145,327		
37	341.5 Transportation Equipment	37,499	(12,199)	25,301		
38	342.5 Stores Equipment			-		
39	343.5 Tools, Shop & Garage Equipment	17,654	(35)	17,619		
40	344.5 Laboratory Equipment	947	111	1,058		
41	345.5 Power Operated Equipment		88	88		
42	346.5 Communication Equipment	13,454	(3,423)	10,031		
43	347.5 Miscellaneous Equipment	(1,629)	(967)	(2,596)		
44	348.5 Other Tangible Plant	(386,368)	386,429	61		
45						
46	TOTAL	\$ 747,758	\$ 105,506	\$ 853,264		N/A
47	LESS: AMORTIZATION OF CIAC	(635,538)	44,827	(590,712)		
48						
49	NET DEPRECIATION EXPENSE - WATER	\$ 112,219	\$ 150,333	\$ 262,553		N/A

Net Depreciation Expense - Wastewater

Company: Sanlando Utilities Corp.

Docket No.: 110257-WS

Test Year Ended: 12/31/2010

Historic [X] Projected []

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

Florida Public Service Commission

Schedule: B-14

Page 1 of 1

Preparer: Kirsten Markwell

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	(197,270)	197,270	-		
3	352.1 Franchises	66,255	(66,175)	80		
4	389.1 Other Plant & Misc. Equipment			-		
5	COLLECTION PLANT					
6	353.2 Land & Land Rights			-		
7	354.2 Structures & Improvements	2	9	11		
8	355.2 Power Generation Equipment	93	(29)	64		
9	360.2 Collection Sewers - Force	226,217	(219,146)	7,071		
10	361.2 Collection Sewers - Gravity	74,017	99,585	173,602		
11	362.2 Special Collecting Structures			-		
12	363.2 Services to Customers	(218,754)	224,837	6,083		
13	364.2 Flow Measuring Devices	657	(76)	581		
14	365.2 Flow Measuring Installations			-		
15	389.2 Other Plant & Misc. Equipment	197	(64)	133		
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights			-		
18	354.3 Structures & Improvements	195,259	(66,885)	128,374		
19	370.3 Receiving Wells			-		
20	371.3 Pumping Equipment	7,886	(1,012)	6,874		
21	389.3 Other Plant & Misc. Equipment	1,430	(169)	1,261		
22	TREATMENT AND DISPOSAL PLANT					
23	353.4 Land & Land Rights			-		
24	354.4 Structures & Improvements	(1,282,730)	1,430,052	147,322		
25	355.4 Power Generation Equipment	33	29	62		
26	380.4 Treatment & Disposal Equipment	151,403	(60,296)	91,107		
27	381.4 Plant Sewers			-		
28	382.4 Outfall Sewer Lines	21,488	(21)	21,467		
29	389.4 Other Plant & Misc. Equipment	1,547	(404)	1,143		
30	RECLAIMED WATER DISTRIBUTION PLANT					
31	366.6 Reuse Services	1,469	(28)	1,441		
32	367.6 Reuse Mtr/Installations	789	25	813		
33	374.5 Reuse Dist Reservoirs	447	(27)	420		
34	375.6 Reuse Trans. And Dist. System	432,668	(205,533)	227,136		
35	371.5 Pumping Equipment	174	(10)	164		
36	389.5 Other Plant & Misc Equipment	490	(136)	354		
37	GENERAL PLANT					
38	353.7 Land & Land Rights			-		
39	354.7 Structures & Improvements	1,431,158	(1,425,360)	5,798		
40	390.7 Office Furniture & Equipment	107,772	(458)	107,314		
41	391.7 Transportation Equipment	30,373	(10,631)	19,742		
42	392.7 Stores Equipment			-		
43	393.7 Tools, Shop & Garage Equipment	5,157	(401)	4,756		
44	394.7 Laboratory Equipment	794	31	825		
45	395.7 Power Operated Equipment	23	46	69		
46	396.7 Communication Equipment	(1,824)	(2,862)	(4,686)		
47	397.7 Miscellaneous Equipment	11,124	(910)	10,214		
48	398.7 Other Tangible Plant			-		
49	TOTAL	1,068,343	(108,753)	959,590		N/A
50	LESS: AMORTIZATION OF CIAC	(1,143,806)	797,145	(346,661)		
51						
52	NET DEPRECIATION EXPENSE - SEWER	\$ (75,463)	\$ 688,392	\$ 612,929		N/A

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Schedule: B-15

Company: Sanlando Utilities Corp.

Page 1 of 1

Docket No.: 110257-WS

Preparer: Kirsten Markwell

Schedule Year Ended: 12/31/2010

Historic Projected

Recap Schedules: B-1, B-2

Interim Final

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year	171,142	72,599	225,322	827	469,890
3	General Expense Allocations			3,225		3,225
4	Test Year Per Books	\$ 171,142	\$ 72,599	\$ 228,547	\$ 827	\$ 473,115
5						
6	Adjustments to Test Year (Explain):					
7	Allocate ad valorem tax based on Net Plant			(20,847)		(20,847)
8	Restate allocations from WSC/Utilities Inc.			142	39	181
9	Increase in ad valorem tax per B-3			-		-
10	Payroll Tax for allocations/annualization/increase		(7,620)			(7,620)
11	Increase in RAFs associated with annualized water revenues per B-3	11,636		-		11,636
12	Total Test Year Adjustments	11,636	(7,620)	(20,705)	39	(16,650)
13						
14	Adjusted Test Year	182,778	64,979	207,842	866	456,465
15	Increase in ad valorem tax per B-3					
16	RAFs Assoc. with Revenue Increase	21,417	-	-	-	21,417
17	Total Adjustments for requested increases	\$ 21,417	\$ -	\$ -	\$ -	\$ 21,417
18						
19	Total Balance	\$ 204,195	\$ 64,979	\$ 207,842	\$ 866	\$ 477,882
20						
21	WASTEWATER					
22	Test Year	138,619	58,802	182,501	668	380,590
23	General Expense Allocations			2,612		2,612
24	Test Year Per Books	\$ 138,619	\$ 58,802	\$ 185,113	\$ 668	\$ 383,202
25						
26	Adjustments to Test Year (Explain):					
27	Allocate ad valorem tax based on Net Plant			20,847		20,847
28	Restate allocations from WSC/Utilities Inc.			111	30	141
29	Increase in ad valorem tax per B-3			55,461		55,461
30	Payroll Tax for allocations/annualization/increase		5,946			5,946
31	Increase in RAFs associated with annualized sewer	(6,894)				(6,894)
32	Total Test Year Adjustments	(6,894)	5,946	76,419	30	75,501
33						
34	Adjusted Test Year	131,725	64,748	261,532	698	458,703
35	Increase in ad valorem tax per B-3					
36	RAFs Assoc. with Revenue Increase	53,987	-	-	-	53,987
37	Total Adjustments for requested increases	53,987	-	-	-	53,987
38						
39	Total Balance	\$ 185,712	\$ 64,748	\$ 261,532	\$ 698	\$ 512,690

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Schedule: C-1

Page 1 of 1

Preparer: Kirsten Markwell

Company: Sanlando Utilities Corp.

Docket No.: 110257-WS

Test Year Ended: 12/31/2010

Interim [] Final [X]

Historic [X] Projected []

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ (21,103)	\$ 163,844	\$ 142,741	\$ 181,510	\$ (38,769)
2							
3	Deferred Income Tax Expense	C-5	165,497	(1,015)	164,482	90,867	73,615
4							
5	ITC Realized This Year	C-7					
6							
7	ITC Amortization	C-7					
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-8					
11							
12	Total Income Tax Expense		\$ 144,394	\$ 162,829	\$ 307,223	\$ 272,377	\$ 34,846

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.: 110257-WS
 Schedule Year Ended: 12/31/2010
 Interim [] Final [X]
 Historic [X] Projected []

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

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

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Water
1	\$ 484,477	\$ (25,679)	\$ 458,798	\$ 283,477	\$ 742,275
2	79,778	21,568	101,346	171,031	272,377
3					
4	564,255	(4,112)	560,143	454,508	1,014,651
5	371,704	(64,456)	307,248		307,248
6					
7	192,551	60,345	252,896	454,508	707,404
8					
9	Schedule M Adjustments:				
10	876		876		876
11	242,983	(1,515)	241,468		241,468
12	(470,703)		(470,703)		(470,703)
13					
14	(226,844)	(1,515)	(228,359)	-	(228,359)
15					
16	(34,293)	58,830	24,537	454,508	479,045
17					
18					
19	(34,293)	58,830	24,537	454,508	479,045
20	(1,886)	3,236	1,350	24,998	26,348
21	1,886		1,886		1,886
22					
23					
24	-	3,236	3,236	24,998	28,234
25					
26	(34,293)	55,594	21,301	429,510	450,811
27	0.34	0.34	0.34	0.34	0.34
28	(11,660)	18,902	7,242	146,033	153,276
29					
30	-	-	-	-	-
31					
32	(11,660)	18,902	7,242	146,033	153,276
33					
34	Summary:				
35	-	3,236	3,236	24,998	28,234
36	(11,660)	18,902	7,242	146,033	153,276
37					
38	\$ (11,660)	\$ 22,138	\$ 10,478	\$ 171,031	\$ 181,510
39					

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

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

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

Line No.		Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Sewer
1	Net Utility Operating Income (Sch. B-2)	\$ 1,040,492	\$ (576,058)	\$ 464,434	\$ 714,585	\$ 1,179,019
2	Add: Income Tax Expense Per Books (Sch. B-2)	64,616	(460,904)	(396,288)	431,134	34,846
3						
4	Subtotal	1,105,108	(1,036,961)	68,147	1,145,719	1,213,866
5	Less: Interest Charges (Sch. C-3)	301,063	185,504	486,567		486,567
6						
7	Taxable Income Per Books	804,045	(1,222,466)	(418,421)	1,145,719	727,298
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	709		709		709
11	Timing Differences (From Sch. C-5)	196,819	(1,182)	195,637		195,637
12	Other Adjustments ¹	(1,029,345)		(1,029,345)		(1,029,345)
13						
14	Total Schedule M Adjustments	(831,817)	(1,182)	(832,999)	-	(832,999)
15						
16	Taxable Income Before State Taxes	(27,772)	(1,223,648)	(1,251,420)	1,145,719	(105,701)
17	Less: State Income Tax Exemption (\$5,000)					
18						
19	State Taxable Income	(27,772)	(1,223,648)	(1,251,420)	1,145,719	(105,701)
20	State Income Tax (5.5% of Line 19)	(1,527)	(67,301)	(68,828)	63,015	(5,814)
21	Limited by NOL	1,527		1,527		1,527
22	Credits					
23						
24	Current State Income Taxes	-	(67,301)	(67,301)	63,015	(4,287)
25						
26	Federal Taxable Income (Line 16 - Line 24)	(27,772)	(1,156,347)	(1,184,119)	1,082,704	(101,415)
27	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
28	Federal Income Taxes (Line 26 x Line 27)	(9,443)	(393,158)	(402,601)	368,119	(34,482)
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-8)	-	-	-	-	-
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	(9,443)	(393,158)	(402,601)	368,119	(34,482)
33						
34	Summary:					
35	Current State Income Taxes (Line 24)	-	(67,301)	(67,301)	63,015	(4,287)
36	Current Federal Income Taxes (Line 32)	(9,443)	(393,158)	(402,601)	368,119	(34,482)
37						
38	Total Current Income Tax Expense (To C-1)	\$ (9,443)	\$ (460,459)	\$ (469,902)	\$ 431,134	\$ (38,769)
39						

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

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

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission
 Schedule: C-3
 Page 1 of 1
 Preparer: Kirsten Weeks
 Supporting Schedules: D-1, C-8
 Recap Schedules: C-2

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Schedule Year Ended: 12/31/2010
 Interim [] Final [X]
 Historic [X] Projected []

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt			\$ -		
2						
3	Amortization of Debt Premium,					
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	2,253	966	3,219	1,808	1,411
7						
8	Other Interest Expense - Intercompany	670,514	120,082	790,597	305,440	485,157
9						
10	AFUDC					
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)					
14						
15	Total Used For Tax Calculation	\$ 672,767	\$ 121,048	\$ 793,816	\$ 307,248	\$ 486,568
16						
17	Calculation of ITC Interest Synchronization Adjustment					
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
19						
20					Total Weighted Cost	Debt Only Weighted Cost
21	Balances From Schedule D-1	Amount	Ratio	Cost		
22						
23	Long-Term Debt					
24						
25	Short-Term Debt					
26	Preferred Stock					
27						
28	Common Equity					
29						
30	Total					
31						
32	ITCs (from D-1, Line 7)					
33						
34	Weighted Debt Cost (From Line 12)					
35						
36	Interest Adjustment (To Line 6)					

Book/Tax Differences - Permanent

Florida Public Service Commission

Schedule: C-4

Company: *Sanlando Utilities Corp.*

Page 1 of 1

Docket No.: 110257-WS

Preparer: Kirsten Weeks

Schedule Year Ended: 12/31/2010

Historic Projected

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest During Construction	(1,585)		\$ (1,585)	\$ (876)	\$ (709)

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Water

Florida Public Service Commission

Schedule: C-5

Page 1 of 2

Preparer: Kirsten Weeks

Company: Sanlando Utilities Corp.

Docket No.: 110257-WS

Schedule Year Ended: 12/31/2010

Historic [X] Projected []

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water
1	Timing Differences:				
2	Tax Depreciation and Amortization	\$ 235,195	\$ -	\$ 235,195	\$ 235,195
3	Book Depreciation and Amortization	112,219		112,219	112,219
4					
5	Difference	122,976	-	122,976	122,976
6					
7	Other Timing Differences (Itemize):				
8	Tap Fees	8,110		8,110	8,110
9	Deferred Maintenance - Amort	7,259	(891)	6,368	6,368
10	Deferred Rate Case Exp	35,866	327	36,193	36,193
11	Deferred Rate Case Additions	(37,763)	(951)	(38,714)	(38,714)
12	Organization Exp - Amort				
13	Other - Bad Debt	22		22	22
14	Other ¹	106,514		106,514	106,514
15					
16	Total Timing Differences (To C-2)	242,983	(1,515)	241,468	241,468
17					
18	State Tax Rate	0.055	0.055	0.055	0.055
19	State Deferred Taxes (Line 15 x Line 17)	13,364	(83)	13,281	13,281
20	(Limited by NOL)				
21	Total State Tax Deferred	13,364	(83)	13,281	13,281
22					
23	Timing Differences For Federal Deferred Taxes				
24	(Line 15 - 20)	229,619	(1,432)	228,187	228,187
25	Federal Tax Rate	0.34	0.34	0.34	0.34
26					
27	Federal Deferred Taxes (Line 23 x Line 24)	78,073	(487)	77,586	77,586
28	Add: State Deferred Taxes (Line 18)	13,364	(83)	13,281	13,281
29					
30	Total Deferred Tax Expense (To C-1)	\$ 91,437	\$ (570)	\$ 90,867	\$ 90,867

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

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Sewer

Florida Public Service Commission

Schedule: C-5

Page 2 of 2

Preparer: Kirsten Weeks

Company: Sanlando Utilities Corp.

Docket No.: 110257-WS

Schedule Year Ended: 12/31/2010

Historic [X] Projected []

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Wastewater
1	Timing Differences:				
2	Tax Depreciation and Amortization	\$ 183,516	\$ -	\$ 183,516	\$ 183,516
3	Book Depreciation and Amortization	(75,463)		(75,463)	(75,463)
4					
5	Difference	258,979	-	258,979	258,979
6					
7	Other Timing Differences (Itemize):				
8	Tap Fees	10,253		10,253	10,253
9	Deferred Maintenance - Amort	17,017	(695)	16,322	16,322
10	Deferred Rate Case Exp	27,985	255	28,240	28,240
11	Deferred Rate Case Additions	(29,466)	(742)	(30,208)	(30,208)
12	Organization Exp - Amort	(56,318)		(56,318)	(56,318)
13	Other - Bad Debt	17		17	17
14	Other ¹	(31,649)		(31,649)	(31,649)
15					
16	Total Timing Differences (To C-2)	196,819	(1,182)	195,637	195,637
17					
18	State Tax Rate	0.055	0.055	0.055	0.055
19	State Deferred Taxes (Line 15 x Line 17)	10,825	(65)	10,760	10,760
20	(Limited by NOL)				
21	Total State Tax Deferred	10,825	(65)	10,760	10,760
22					
23	Timing Differences For Federal Deferred Taxes				
24	(Line 15 - 20)	185,994	(1,117)	184,877	184,877
25	Federal Tax Rate	0.34	0.34	0.34	0.34
26					
27	Federal Deferred Taxes (Line 23 x Line 24)	63,235	(380)	62,855	62,855
28	Add: State Deferred Taxes (Line 18)	10,825	(65)	10,760	10,760
29					
30	Total Deferred Tax Expense (To C-1)	\$ 74,060	\$ (445)	\$ 73,615	\$ 73,615

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

Supporting Schedules: None

Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Company: Sanlando Utilities Corp.

Docket No.: 110257-WS

Schedule Year Ended: 12/31/2010

Historic Projected

Florida Public Service Commission

Schedule: C-6

Page 1 of 3

Preparer: Kirsten Weeks

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

Line No.	Year	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	2008		40,334	40,334	17,466	102,031	119,497	(47,523)	(370,762)	(418,285)
2	2009		40,334	40,334	17,566	102,612	120,178	(85,851)	(436,363)	(522,214)
3	2010		40,334	40,334	18,576	108,512	127,088	(128,149)	(560,543)	(688,692)
4										
5										
6										
7		Account No. 190.1020 / 2020			Account No. 190.1021 / 2021					
		Year	State	Federal	Total	State	Federal	Total		
8	2008		(4,719)	(27,563)	(32,282)	(4,281)	(25,005)	(29,286)		
9	2009		(9,782)	(57,140)	(66,922)	(3,236)	(18,898)	(22,134)		
10	2010		(10,186)	(59,500)	(69,686)	(1,907)	(11,132)	(13,039)		
11										
12										
13										
14		Account No. 190.1024 / 2024			Account No. 190.1026 / 2026					
		Year	State	Federal	Total	State	Federal	Total		
15	2008		(4,060)	(23,900)	(27,960)	-	-	-		
16	2009		(31,698)	(23,900)	(55,598)	484	2,827	3,311		
17	2010		(52,890)	(23,900)	(76,790)	486	2,840	3,326		
18										
19										
20										
21										
22		Account No. 190.1031 / 2031								
		Year	State	Federal	Total					
23	2008		(51,929)	(436,659)	(488,588)					
24	2009		(59,185)	(482,198)	(541,383)					
25	2010		(82,228)	(617,697)	(699,925)					

Note:

Account 190.1031/2031 include allocation adjustments of \$1,779 for FY 2009 and 2010 which was not included in the 2009 and 2010 Annual Reports.

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

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

Accumulated Deferred Income Taxes - State
 Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Schedule Year Ended: 12/31/2010
 Historic [X] Projected []

Florida Public Service Commission

Schedule: C-6
 Page 2 of 3
 Preparer: Kirsten Weeks

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

Line No.	Year	Account No. 190.2011 Deferred Tax Debits- Tap Fees Pre 1987					Account No. 190.2012 Deferred Tax Debits- Tap Fees Post 2000				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2008										17,466
2	2009	-		-	-	-	17,466	100			17,566
3	2010	-					17,566	1,010			18,576
4											
5											
6											
7											
8											
9	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
10	2008					(4,719)					(4,281)
11	2009	(4,719)	(5,063)	-	-	(9,782)	(4,281)	1,045			(3,236)
12	2010	(9,782)	(404)			(10,186)	(3,236)	1,329			(1,907)
13											
14											
15											
16											
17	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
18	2008					(4,060)					(51,929)
19	2009	(4,060)	(27,638)			(31,698)	(51,929)	(6,658)		(598)	(59,185)
20	2010	(31,698)	(21,192)	-	-	(52,890)	(59,185)	(23,029)		(14)	(82,228)
21											
22											
23											
24											
25	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
26	2008					0					
27	2009	-	484			484					
28	2010	484	2	-	-	486					

Note:

Account 190.2031 include allocation adjustments of \$26 for FY 2009 and 2010 which was not included in the 2009 and 2010 Annual Reports.

Supporting Schedules: None
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal
 Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Schedule Year Ended: 12/31/2010
 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 No.	Account No. 190.1011 Deferred Tax Debits- Tap Fees Pre 1987					Account No. 190.1012 Deferred Tax Debits- Tap Fees Post 2000					
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2008					40,334					102,031
2	2009	40,334		-	-	40,334	102,031	581			102,612
3	2010	40,334				40,334	102,612	5,900			108,512
4											
5											
6											
7											
8											
9	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
10	2008					(27,563)					(25,005)
11	2009	(27,563)	(29,577)			(57,140)	(25,005)	6,107			(18,898)
12	2010	(57,140)	(2,360)	-	-	(59,500)	(18,898)	7,766			(11,132)
13											
14											
15											
16											
17	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
18	2008					(23,900)					(436,659)
19	2009	(23,900)				(23,900)	(436,659)	(41,317)		(4,222)	(482,198)
20	2010	(23,900)				(23,900)	(482,198)	(134,532)		(967)	(617,697)
21											
22											
23											
24											
25	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
26	2008					0					
27	2009		2,827			2,827					
28	2010	2,827	13			2,840					

Note:

Account 190.1031 include allocation adjustments of \$1,753 for FY 2009 and 2010 which was not included in the 2009 and 2010 Annual Reports.

Supporting Schedules: None

Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule: C-7

Docket No.: 110257-WS

Page 1 of 1

Test Year Ended: 12/31/2010

Preparer: Kirsten Markwell

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

Not applicable. The Utility has no investment tax credits

Supporting Schedules: None

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

Parent(s) Debt Information

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 110257-WS
Schedule Year Ended: 12/31/2010

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

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

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

Supporting Schedules: None
Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 110257-WS
Schedule Year Ended: 12/31/2010

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

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

Line
No.

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

Miscellaneous Tax Information

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 110257-WS
Test Year Ended: 12/31/2010

Schedule: C-10
Page 1 of 1
Preparer: Kirsten Markwell

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

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

Schedule of Requested Cost of Capital
13 Month Average Balance

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule D-1

Docket No.: 110257-WS

Page 1 of 1

Test Year Ended: 12/31/2010

Interim Final

Preparer: Nicole Winans

Historical Projected

Explanation: Provide a schedule which calculates the requested cost of capital on a 13-month 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 12/31/10	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	\$11,296,933	47.98%	6.65%	3.19%
2	Short Term Debt	1,012,385	4.30%	3.88%	0.17%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	10,647,262	45.22%	10.60%	4.79%
5	Customer Deposits	53,649	0.23%	6.00%	0.01%
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	535,073	2.27%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	<u>\$23,545,303</u>	<u>100.00%</u>		<u>8.16%</u>

Note: The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-11-0287-PAA-WS

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

Supporting Schedules: D-2

Recap Schedules: A-1, A-2

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Company: Sanlando Utilities Corp.

Docket No.: 110257-WS

Schedule D-2

Test Year Ended: 12/31/2010

Page 1 of 1

Interim Final

Historical Projected

Preparer: Nicole Winans

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2)	(3)	(4)	(5) Reconciliation Adjustments		(6)	(7)
		Balance 12/31/2009	Balance 12/31/2010	Thirteen Month Average	Pro Rata	Pro Rata Percentage	Reconciled to Requested Rate Base AYE 12/31/10	
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(168,703,068)	49.21%	11,296,933	
2	Short Term Debt	17,000,000	-	16,123,077	(15,110,692)	4.41%	1,012,385	
3	Preferred Stock	-	-	-	-	0.00%	-	
4	Common Equity	164,229,938	177,770,940	169,648,509	(159,001,247)	46.38%	10,647,262	
5	Customer Deposits	48,532	60,925	53,649	(0)	n/a	53,649	
6	Tax Credits - Zero Cost	-	-	-	-	n/a	-	
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	-	
8	Accumulated Deferred Income Taxes (see Note 1)	522,214	688,692	535,073	-	n/a	535,073	
9	Other (Explain)	-	-	-	-	0.00%	-	
10								
11	Total	<u>361,800,684</u>	<u>358,520,557</u>	<u>366,360,308</u>	<u>(342,815,006)</u>	<u>100.00%</u>	<u>23,545,303</u>	

Notes:

1. ADIT include allocation adjustments of \$1,779 for FY 2009 and 2010 which were not included in the 2009 and 2010 Annual Reports.

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

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

Recap Schedules: D-1

Preferred Stock Outstanding
13 Month Average

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 110257-WS
Test Year Ended: 12/31/2010
Interim Final
Historical Projected

Schedule D-3
Page 1 of 1

Preparer: Nicole Winans

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provision, Special Restriction	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) Discount or Premium on Principal Amount Sold	(7) Discount 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)-(5)	(12) Effective Cost Rate (12)/(10)
----------	---	-------------------	---	--	--	--	--	--	------------------------------------	---	---	--

1 Not applicable.

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

Recap Schedules: A-19, D-2

Schedule of Short Term Debt
13 Month Average

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 110257-WS
Test Year Ended: 12/31/2010
Interim [] Final [x]
Historical [x] Projected []

Schedule D-4
Page 1 of 1

Preparer: Nicole Winans

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	(1) Lender	(2) Total Interest Expense	(3) Maturity Date	(4) Thirteen Month Average Amount Outstanding at 12/31/10	(5) Effective Cost Rate
1	Chase	<u>\$625,583</u>	Revolving Line of Credit	<u>\$16,123,077</u>	<u>3.88%</u>
2					
3	Total	<u><u>\$625,583</u></u>		<u><u>\$16,123,077</u></u>	<u><u>3.88%</u></u>

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

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 110257-W5
Test Year Ended: 12/31/2010
Interim Final
Historical Projected

Schedule D-5
Page 1 of 1

Preparer: Nicole Winans

Explanation: Provide the specified date on long term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1) Line No.	(2) Description, Coupon Rate, Years of Life	(3) Issue Date - Maturity Date	(4) Principal Amount Sold (Face Value)	(5) Thirteen Month Average Principal Amount Outstanding	(6) Amount Outstanding within One Year	(7) Unamortized Issuing Expense Associated with Column (4)	(8) Unamortized Discount or Premium Associated with Column (4)	(9) Annual Amortization of Discount or Premium on Principal Outstanding	(10) Annual Amortization of Issuing Expense on Principal Outstanding	(11) Interest Cost (Coupon Rate x Column (4))	(12) Total Interest Cost (8)+(9)+(10)	(13) Effective Cost Rate (12)/((4)-(6)-(7))	
1	6.58% note, due in	7/19/06 -	180,000,000	180,000,000	-	-	-	1,273,158	-	42,434	11,844,000	11,886,434	6.65%
2	installments beginning 2017	7/19/2035											
3													
4													
5	Total		180,000,000	180,000,000	-	-	-	1,273,158	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

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 110257-WS
Test Year Ended: 12/31/2010
Interim Final
Historical Projected

Schedule D-6
Page 1 of 1

Preparer: Nicole Winans

Explanation: Provide the specified data on variable cost long term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

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

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

Supporting Schedules: None
Recap Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010
 Utility or Parent
 Historic or Projected

Schedule: D-7
 Page 1 of 1
 Preparer: Nicole Winans

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec 09			\$	48,532
2	Jan 10	48,532	2,339	(3,103)	47,767
3	Feb 10	47,767	2,256	(1,799)	48,225
4	Mar 10	48,225	3,205	(1,841)	49,588
5	Apr 10	49,588	2,658	(1,311)	50,935
6	May 10	50,935	2,613	(1,582)	51,966
7	Jun 10	51,966	3,008	(1,753)	53,220
8	Jul 10	53,220	2,517	(1,433)	54,305
9	Aug 10	54,305	3,477	(1,392)	56,390
10	Sep 10	56,390	3,092	(1,510)	57,972
11	Oct 10	57,972	3,139	(2,785)	58,327
12	Nov 10	58,327	2,644	(1,685)	59,286
13	Dec 10	59,286	2,874	(1,235)	60,925
14					
15				Thirteen Month Average	\$ 53,649

Recap Schedules: D-2

Rate Schedule - Water

Florida Public Service Commission

Company: **Sanlando Utilities Corp.**

Schedule: E-1

Docket No.: 110257-WS

Page 1 of 2

Test Year Ended: 12/31/2010

Preparer: Erin Povich

Water [X] or Sewer []

Interim [] Final [x]

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

Line No	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)	(7)
		Test Year Rates Effective 3.22.2009	Test Year Rates Effective 1.18.2010	Test Year Rates Effective 8.9.2010	Test Year Rates Effective 12.17.2010	Present Rates Effective 6.23.2011	Proposed Rates
1	Residential						
2	5/8" x 3/4"	4.36	4.53	4.36	4.43	4.41	\$4.94
3	3/4"	6.55	6.80	6.54	6.65	6.63	\$7.41
4	1"	10.90	11.31	10.90	11.08	11.04	\$12.35
5	1-1/2"	21.80	22.63	21.80	22.17	22.09	\$24.70
6	2"	34.87	36.20	34.88	35.47	35.35	\$39.52
7	3"	69.75	72.41	69.76	70.93	70.69	\$74.10
8	4"	108.99	113.14	109.00	110.83	110.46	\$123.50
9	6"	217.97	226.27	218.00	221.66	220.92	\$247.00
10	8"	348.76	362.03	348.80	354.66	353.47	\$395.20
11	Gallonge Charge per 1,000 Gallons						
12	Prior Residential (0-10,000 gallons)	\$0.56	\$0.58	n/a	n/a	n/a	\$0.00
13	Prior Residential (over 10,000 gallons)	\$1.10	\$1.14	n/a	n/a	n/a	\$0.00
14	Residential (0-6,000 gallons)	n/a	n/a	\$0.75	\$0.76	\$0.75	\$0.84
15	Residential (6,001-10,000 gallons)	n/a	n/a	\$0.79	\$0.80	\$0.79	\$0.88
16	Residential (10,001-15,000 gallons)	n/a	n/a	\$0.99	\$1.01	\$1.01	\$1.13
17	Residential (over 15,000 gallons)	n/a	n/a	\$1.39	\$1.41	\$1.41	\$1.57
18							
19	Multi-Residential						
20	5/8"	4.36	4.53	4.36	4.43	4.41	\$4.94
21	3/4"	6.55	6.80	6.54	6.65	6.63	\$7.41
22	1"	10.90	11.31	10.90	11.08	11.04	\$12.35
23	1-1/2"	21.80	22.63	21.80	22.17	22.09	\$24.70
24	2"	34.87	36.20	34.88	35.47	35.35	\$39.52
25	3"	69.75	72.41	69.76	70.93	70.69	\$74.10
26	4"	108.99	113.14	109.00	110.83	110.46	\$123.50
27	6"	217.97	226.27	218.00	221.66	220.92	\$247.00
28	8"	348.76	362.03	348.80	354.66	353.47	\$395.20
29	Gallonge Charge per 1,000 Gallons	\$0.86	\$0.90	\$1.08	\$1.10	\$1.10	\$1.23
30							
31	General & Bulk Service						
32	5/8"	4.36	4.53	4.36	4.43	4.41	\$4.94
33	3/4"	6.55	6.80	6.54	6.65	6.63	\$7.41
34	1"	10.90	11.31	10.90	11.08	11.04	\$12.35
35	1-1/2"	21.80	22.63	21.80	22.17	22.09	\$24.70
36	2"	34.87	36.20	34.88	35.47	35.35	\$39.52
37	3"	69.75	72.41	69.76	70.93	70.69	\$74.10
38	4"	108.99	113.14	109.00	110.83	110.46	\$123.50
39	6"	217.97	226.27	218.00	221.66	220.92	\$247.00
40	8"	348.76	362.03	348.80	354.66	353.47	\$395.20
41	Gallonge Charge per 1,000 Gallons	\$0.86	\$0.90	\$1.08	\$1.10	\$1.10	\$1.23
42							
43	Private Fire Protection						
44	1-1/2" Private Fire Line	1.82	1.89	1.82	1.85	1.84	\$2.06
45	2" Private Fire Line	2.90	3.01	2.91	2.96	2.95	\$3.30
46	4" Private Fire Line	9.08	9.43	9.08	9.23	9.20	\$10.30
47	6" Private Fire Line	18.17	18.86	18.17	18.48	18.42	\$20.63
48	8" Private Fire Line	29.06	30.16	29.07	29.56	29.46	\$33.00
49							
50	Irrigation Quality Water Service						
51	Residential - Base Facility Charge	\$3.74					
52	Gallonge Charge per 1,000 Gallons	\$0.40					

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010
 Water [] or Sewer [X]
 Interim [] Final [x]

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

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

Line No	(1) Class/Meter Size	(2) Test Year Rates				(6) Present Rates	(7) Proposed Rates
		Effective 3.22.09	Effective 1.18.2010	Effective 8.9.2010	Effective 12.17.2010	Effective 6.23.2011	
1	Residential						
2	5/8" Residential	\$12.18	\$13.47	\$12.18	\$12.35	\$12.37	\$16.30
3	3/4" Residential	\$12.18	\$13.47	\$12.18	\$12.35	\$12.37	\$16.30
4	1" Residential	\$12.18	\$13.47	\$12.18	\$12.35	\$12.37	\$16.30
5	1.5" Residential	\$12.18	\$13.47	\$12.18	\$12.35	\$12.37	\$16.30
6	2" Residential	\$12.18	\$13.47	\$12.18	\$12.35	\$12.37	\$16.30
7	Residential Wholesale (per unit)	\$25.76	\$28.48	\$25.76	\$26.13	\$26.17	\$34.50
8							
9	Residential (10,000 gallon Maximum)	\$1.61	\$1.78	\$1.61	\$1.63	\$1.63	\$2.14
10							
11	Multi-Residential						
12	5/8" Multi-Residential	\$12.18	\$13.47	\$12.18	\$12.35	\$12.37	\$16.30
13	3/4" Multi-Residential	\$18.27	\$20.20	\$18.27	\$18.53	\$18.56	\$24.45
14	1" Multi-Residential	\$30.43	\$33.64	\$30.43	\$30.87	\$30.92	\$40.75
15	1.5" Multi-Residential	\$60.84	\$67.27	\$60.84	\$61.71	\$61.81	\$81.50
16	2" Multi-Residential	\$97.34	\$107.63	\$97.34	\$98.73	\$98.89	\$130.40
17	3" Multi-Residential	\$194.67	\$215.24	\$194.67	\$197.45	\$197.77	\$244.50
18	4" Multi-Residential	\$304.17	\$336.32	\$304.17	\$308.52	\$309.01	\$407.50
19	6" Multi-Residential	\$608.38	\$672.68	\$608.38	\$617.08	\$618.08	\$815.00
20	8" Multi-Residential	\$973.39	\$1,076.27	\$973.39	\$987.31	\$988.90	\$1,304.00
21	Multi-Residential Wholesale (per unit)	\$25.76	\$28.48	\$25.76	\$26.13	\$26.17	\$34.50
22							
23	Multi-Residential	\$1.95	\$2.16	\$1.95	\$1.98	\$1.98	\$2.61
24							
25	General & Bulk Service						
26	5/8" General & Bulk Service	\$12.18	\$13.47	\$12.18	\$12.35	\$12.37	\$16.30
27	3/4" General & Bulk Service	\$18.27	\$20.20	\$18.27	\$18.53	\$18.56	\$24.45
28	1" General & Bulk Service	\$30.43	\$33.64	\$30.43	\$30.87	\$30.92	\$40.75
29	1.5" General & Bulk Service	\$60.84	\$67.27	\$60.84	\$61.71	\$61.81	\$81.50
30	2" General & Bulk Service	\$97.34	\$107.63	\$97.34	\$98.73	\$98.89	\$130.40
31	3" General & Bulk Service	\$194.67	\$215.24	\$194.67	\$197.45	\$197.77	\$244.50
32	4" General & Bulk Service	\$304.17	\$336.32	\$304.17	\$308.52	\$309.01	\$407.50
33	6" General & Bulk Service	\$608.38	\$672.68	\$608.38	\$617.08	\$618.08	\$815.00
34	8" General & Bulk Service	\$973.39	\$1,076.27	\$973.39	\$987.31	\$988.90	\$1,304.00
35	General Service Wholesale (per unit)	\$25.76	\$28.48	\$25.76	\$26.13	\$26.17	\$34.50
36							
37	General & Bulk Service	\$1.95	\$2.16	\$1.95	\$1.98	\$1.98	\$2.61
38							
39	Residential Reuse						
40	Residential Reuse		\$4.06	\$3.74	\$3.79	\$3.81	\$5.02
41	Residential Reuse		\$0.43	\$0.40	\$0.41	\$0.41	\$0.54

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Sanlando Utility Corp.

Docket No.: 110257-WS

Test Year Ended: 12/31/2010

Interim Final

Water Sewer

Florida Public Service Commission

Schedule E-2

Page 1 of 10

Preparer: Nicole Winans

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.

Line No.	Class/Meter Size	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills Feb. - Aug. 2010	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills Sept. - Dec. 2010	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue
1	Residential - Base Charge												
2	5/8" Residential	6,029		\$4.36	\$26,286.44	42,345		\$4.53	\$191,822.85	24,210		\$4.36	\$105,555.60
3	3/4" Residential	-		\$6.55	\$0.00	0		\$6.80	\$0.00	0		\$6.54	\$0.00
4	1" Residential	3,256		\$10.90	\$35,490.40	23,014		\$11.31	\$260,288.34	13,201		\$10.90	\$143,890.90
5	1.5" Residential	16		\$21.80	\$348.80	112		\$22.63	\$2,534.56	64		\$21.80	\$1,395.20
6	2" Residential	-		\$34.87	\$0.00	0		\$36.20	\$0.00	0		\$34.88	\$0.00
7	3" Residential	-		\$69.75	\$0.00	0		\$72.41	\$0.00	0		\$69.76	\$0.00
8	4" Residential	-		\$108.99	\$0.00	0		\$113.14	\$0.00	0		\$109.00	\$0.00
9	6" Residential	-		\$217.97	\$0.00	0		\$226.27	\$0.00	0		\$218.00	\$0.00
10	8" Residential	-		\$348.76	\$0.00	0		\$362.03	\$0.00	0		\$348.80	\$0.00
11	Total Residential Service Base Charge	9,301			\$62,125.64	65,471			\$454,645.75	37,475			\$250,841.70
12													
13	Consumption Charge (per 1,000 Gallons)												
14	5/8" Prior Residential (0-10,000 gallons)		40,982	\$0.56	\$22,949.92		298,656	\$0.58	\$173,220.48		0		\$0.00
15	5/8" Prior Residential (over 10,000 gallons)		26,658	\$1.10	\$29,323.80		294,293	\$1.14	\$335,494.02		0		\$0.00
16	5/8" Residential (0-6,000 gallons)		0		\$0.00		0		\$0.00		122,242	\$0.75	\$91,681.50
17	5/8" Residential (6,001-10,000 gallons)		0		\$0.00		0		\$0.00		57,286	\$0.79	\$45,255.94
18	5/8" Residential (10,001-15,000 gallons)		0		\$0.00		0		\$0.00		55,022	\$0.99	\$54,471.78
19	5/8" Residential (over 15,000 gallons)		0		\$0.00		0		\$0.00		143,346	\$1.39	\$199,250.94
20	1" Prior Residential (0-10,000 gallons)		25,056	\$0.56	\$14,031.36		180,728	\$0.58	\$104,822.24		0		\$0.00
21	1" Prior Residential (over 10,000 gallons)		30,782	\$1.10	\$33,860.20		337,676	\$1.14	\$384,950.64		0		\$0.00
22	1" Residential (0-6,000 gallons)		0		\$0.00		0		\$0.00		71,053	\$0.75	\$53,289.75
23	1" Residential (6,001-10,000 gallons)		0		\$0.00		0		\$0.00		38,227	\$0.79	\$30,199.33
24	1" Residential (10,001-15,000 gallons)		0		\$0.00		0		\$0.00		41,001	\$0.99	\$40,590.99
25	1" Residential (over 15,000 gallons)		0		\$0.00		0		\$0.00		198,774	\$1.39	\$276,295.86
26	1.5" Prior Residential (0-10,000 gallons)		137	\$0.56	\$76.72		901	\$0.58	\$522.58		0		\$0.00
27	1.5" Prior Residential (over 10,000 gallons)		354	\$1.10	\$389.40		3,159	\$1.14	\$3,601.26		0		\$0.00
28	1.5" Residential (0-6,000 gallons)		0		\$0.00		0		\$0.00		369	\$0.75	\$276.75
29	1.5" Residential (6,001-10,000 gallons)		0		\$0.00		0		\$0.00		194	\$0.79	\$153.26
30	1.5" Residential (10,001-15,000 gallons)		0		\$0.00		0		\$0.00		202	\$0.99	\$199.98
31	1.5" Residential (over 15,000 gallons)		0		\$0.00		0		\$0.00		1,349	\$1.39	\$1,875.11
32													
33	Total Residential Service Consumption		123,969		\$100,631.40		1,115,413		\$1,002,611.22		729,065		\$793,541.19
34	Total Residential Service	9,301	123,969		\$162,757.04	65,471	1,115,413		\$1,457,256.97	37,475	729,065		\$1,044,382.89
35	Average Residential Bill				\$17.50				\$22.26				\$27.87

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Sanlando Utility Corp.

Docket No.: 110257-WS

Test Year Ended: 12/31/2010

Interim Final

Water Sewer

Florida Public Service Commission

Schedule E-2

Page 2 of 10

Preparer: Nicole Winans

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.

Line No.	Class/Meter Size	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
		Total Bills	Total Billable Gallons (in 000's)	Test Year Revenue	Test Year Rates Effective	Present Rates Effective	Total Billable Gallons (in 000's)	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
		Jan. - Dec. 2010	Jan. - Dec. 2010	Jan. - Dec. 2010	12.17.2010	06.23.11	Jan. - Dec. 2010			
1	Residential - Base Charge									
2	5/8" Residential	72,584		\$323,664.89	\$4.43	\$4.41		\$320,095.44	\$4.94	\$358,564.96
3	3/4" Residential	0		\$0.00	\$6.65	\$6.63		\$0.00	\$7.41	\$0.00
4	1" Residential	39,471		\$439,669.64	\$11.08	\$11.04		\$435,759.84	\$12.35	\$487,466.85
5	1.5" Residential	192		\$4,278.56	\$22.17	\$22.09		\$4,241.28	\$24.70	\$4,742.40
6	2" Residential	0		\$0.00	\$35.47	\$35.35		\$0.00	\$39.52	\$0.00
7	3" Residential	0		\$0.00	\$70.93	\$70.69		\$0.00	\$74.10	\$0.00
8	4" Residential	0		\$0.00	\$110.83	\$110.46		\$0.00	\$123.50	\$0.00
9	6" Residential	0		\$0.00	\$221.66	\$220.92		\$0.00	\$247.00	\$0.00
10	8" Residential	0		\$0.00	\$354.66	\$353.47		\$0.00	\$395.20	\$0.00
11	Total Residential Service Base Charge	112,247		\$767,613.09				\$760,096.56		\$850,774.21
12										
13	Consumption Charge (per 1,000 Gallons)									
14	5/8" Prior Residential (0-10,000 gallons)		339,638	\$196,170.40				\$0.00		\$0.00
15	5/8" Prior Residential (over 10,000 gallons)		320,951	\$364,817.82				\$0.00		\$0.00
16	5/8" Residential (0-6,000 gallons)		122,242	\$91,681.50	\$0.76	\$0.75	360,569	\$270,426.75	\$0.84	\$302,877.96
17	5/8" Residential (6,001-10,000 gallons)		57,286	\$45,255.94	\$0.80	\$0.79	158,597	\$125,291.63	\$0.88	\$139,565.36
18	5/8" Residential (10,001-15,000 gallons)		55,022	\$54,471.78	\$1.01	\$1.01	145,323	\$146,776.23	\$1.13	\$164,214.99
19	5/8" Residential (over 15,000 gallons)		143,346	\$199,250.94	\$1.41	\$1.41	373,996	\$527,334.36	\$1.57	\$587,173.72
20	1" Prior Residential (0-10,000 gallons)		205,784	\$118,853.60				\$0.00		\$0.00
21	1" Prior Residential (over 10,000 gallons)		368,458	\$418,810.84				\$0.00		\$0.00
22	1" Residential (0-6,000 gallons)		71,053	\$53,289.75	\$0.76	\$0.75	208,742	\$156,556.50	\$0.84	\$175,343.28
23	1" Residential (6,001-10,000 gallons)		38,227	\$30,199.33	\$0.80	\$0.79	106,322	\$83,994.38	\$0.88	\$93,563.36
24	1" Residential (10,001-15,000 gallons)		41,001	\$40,590.99	\$1.01	\$1.01	109,200	\$110,292.00	\$1.13	\$123,396.00
25	1" Residential (over 15,000 gallons)		198,774	\$276,295.86	\$1.41	\$1.41	499,033	\$703,636.53	\$1.57	\$783,481.81
26	1.5" Prior Residential (0-10,000 gallons)		1,038	\$599.30				\$0.00		\$0.00
27	1.5" Prior Residential (over 10,000 gallons)		3,513	\$3,990.66				\$0.00		\$0.00
28	1.5" Residential (0-6,000 gallons)		369	\$276.75	\$0.76	\$0.75	1,042	\$781.50	\$0.84	\$875.28
29	1.5" Residential (6,001-10,000 gallons)		194	\$153.26	\$0.80	\$0.79	559	\$441.61	\$0.88	\$491.92
30	1.5" Residential (10,001-15,000 gallons)		202	\$199.98	\$1.01	\$1.01	582	\$587.82	\$1.13	\$657.66
31	1.5" Residential (over 15,000 gallons)		1,349	\$1,875.11	\$1.41	\$1.41	4,482	\$6,319.62	\$1.57	\$7,036.74
32										
33	Total Residential Service Consumption		1,968,447	\$1,896,783.81			1,968,447	\$2,132,438.93		\$2,378,678.08
34	Total Residential Service	112,247	1,968,447	\$2,664,396.90			1,968,447	\$2,892,535.49		\$3,229,452.29
35	Average Residential Bill			\$23.74				\$25.77		\$28.77

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Sanlando Utility Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010
 Interim Final
 Water Sewer

Florida Public Service Commission
 Schedule E-2
 Page 3 of 10
 Preparer: Nicole Winans

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.

Line No.	(1) Class/Meter Size	(2)			(3)			(4)			(5)			(6)			(7)			(8)			(9)			(10)			(11)			(12)			(13)		
		Bills	Total Billable Gallons (in 000's)	Jan. 2010	Jan. 2010	Test Year Rates Effective	04.01.09	04.01.09	Test Year Revenue	04.01.09	Test Year Revenue	04.01.09	Total Bills	Feb. - Aug. 2010	Feb. - Aug. 2010	01.18.10	01.18.10	Test Year Revenue	01.18.10	Test Year Revenue	01.18.10	Total Bills	Sept. - Dec. 2010	Sept. - Dec. 2010	08.15.10	08.15.10	Test Year Revenue	08.15.10	Test Year Revenue	08.15.10							
1	Multi-Residential - Base Charge																																				
2	5/8" Multi Residential		23			\$4.36	\$100.28				160					\$4.53	\$724.80				90					\$4.36	\$392.40										
3	3/4" Multi Residential		0			\$6.55	\$0.00				0					\$6.80	\$0.00				0					\$6.54	\$0.00										
4	1" Multi Residential		10			\$10.90	\$109.00				70					\$11.31	\$791.70				40					\$10.90	\$436.00										
5	1.5" Multi Residential		68			\$21.80	\$1,482.40				476					\$22.63	\$10,771.88				272					\$21.80	\$5,929.60										
6	2" Multi Residential		65			\$34.87	\$2,266.55				443					\$36.20	\$16,036.60				272					\$34.88	\$9,487.36										
7	3" Multi Residential		15			\$69.75	\$1,046.25				95					\$72.41	\$6,878.95				70					\$69.76	\$4,883.20										
8	4" Multi Residential		2			\$108.99	\$217.98				14					\$113.14	\$1,583.96				8					\$109.00	\$872.00										
9	6" Multi Residential		1			\$217.97	\$217.97				7					\$226.27	\$1,583.89				4					\$218.00	\$872.00										
10	8" Multi Residential		1			\$348.76	\$348.76				7					\$362.03	\$2,534.21				4					\$348.80	\$1,395.20										
	Total Multi-Residential Service Base																																				
11	Facility Charges		185				\$5,789.19				1,272						\$40,905.99			760														\$24,267.76			
12																																					
13	Consumption Charge (per 1,000 Gallons)																																				
14	5/8" Multi Residential			284		\$0.86	\$244.24						1,118			\$0.90	\$1,006.20							500		\$1.08	\$540.00										
15	3/4" Multi Residential			0		\$0.86	\$0.00						0			\$0.90	\$0.00							0		\$1.08	\$0.00										
16	1" Multi Residential			84		\$0.86	\$72.24						462			\$0.90	\$415.80							306		\$1.08	\$330.48										
17	1.5" Multi Residential			2,465		\$0.86	\$2,119.90						15,786			\$0.90	\$14,207.40							7,936		\$1.08	\$8,570.88										
18	2" Multi Residential			6,058		\$0.86	\$5,209.88						28,691			\$0.90	\$25,821.90							17,824		\$1.08	\$19,249.92										
19	3" Multi Residential			2,008		\$0.86	\$1,726.88						8,582			\$0.90	\$7,723.80							5,889		\$1.08	\$6,360.12										
20	4" Multi Residential			1,473		\$0.86	\$1,266.78						13,241			\$0.90	\$11,916.90							9,457		\$1.08	\$10,213.56										
21	6" Multi Residential			1,422		\$0.86	\$1,222.92						6,559			\$0.90	\$5,903.10							3,452		\$1.08	\$3,728.16										
22	8" Multi Residential			939		\$0.86	\$807.54						5,427			\$0.90	\$4,884.30							3,215		\$1.08	\$3,472.20										
23	Total Multi-Residential Service Consumption			14,733			\$12,670.38						79,866				\$71,879.40							48,579			\$52,465.32										
24	Total Multi-Residential Service		185	14,733			\$18,459.57				1,272		79,866				\$112,785.39				760			48,579			\$76,733.08										
25	Average Multi-Residential Service Bill						\$99.78										\$88.67										\$100.96										

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Sanlando Utility Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010
 Interim [] Final [x]
 Water [x] Sewer []

Florida Public Service Commission
 Schedule E-2
 Page 4 of 10
 Preparer: Nicole Winans

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.

Line No.	Class/Meter Size	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
		Total Bills	Total Billable Gallons (in 000's)	Test Year Revenue	Test Year Rates Effective	Present Rates Effective	Total Billable Gallons (in 000's)	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
		Jan. - Dec. 2010	Jan. - Dec. 2010	Jan. - Dec. 2010	12.17.2010	06.23.11	Jan. - Dec. 2010			
1	Multi-Residential - Base Charge									
2	5/8" Multi Residential	273		\$1,217.48	\$4.43	\$4.41		\$1,203.93	\$4.94	\$1,348.62
3	3/4" Multi Residential	0		\$0.00	\$6.65	\$6.63		\$0.00	\$7.41	\$0.00
4	1" Multi Residential	120		\$1,336.70	\$11.08	\$11.04		\$1,324.80	\$12.35	\$1,482.00
5	1.5" Multi Residential	816		\$18,183.88	\$22.17	\$22.09		\$18,025.44	\$24.70	\$20,155.20
6	2" Multi Residential	780		\$27,790.51	\$35.47	\$35.35		\$27,573.00	\$39.52	\$30,825.60
7	3" Multi Residential	180		\$12,808.40	\$70.93	\$70.69		\$12,724.20	\$74.10	\$13,338.00
8	4" Multi Residential	24		\$2,673.94	\$110.83	\$110.46		\$2,651.04	\$123.50	\$2,964.00
9	6" Multi Residential	12		\$2,673.86	\$221.66	\$220.92		\$2,651.04	\$247.00	\$2,964.00
10	8" Multi Residential	12		\$4,278.17	\$354.66	\$353.47		\$4,241.64	\$395.20	\$4,742.40
	Total Multi-Residential Service Base									
	Facility Charges	2,217		\$70,962.94				\$70,395.09		\$77,819.82
11										
12										
13	Consumption Charge (per 1,000 Gallons)									
14	5/8" Multi Residential		1,902	\$1,790.44	\$1.10	\$1.10	1,902	\$2,092.20	\$1.23	\$2,339.46
15	3/4" Multi Residential		0	\$0.00	\$1.10	\$1.10	-	\$0.00	\$1.23	\$0.00
16	1" Multi Residential		852	\$818.52	\$1.10	\$1.10	852	\$937.20	\$1.23	\$1,047.96
17	1.5" Multi Residential		26,187	\$24,898.18	\$1.10	\$1.10	26,187	\$28,805.70	\$1.23	\$32,210.01
18	2" Multi Residential		52,573	\$50,281.70	\$1.10	\$1.10	52,573	\$57,830.30	\$1.23	\$64,664.79
19	3" Multi Residential		16,479	\$15,810.80	\$1.10	\$1.10	16,479	\$18,126.90	\$1.23	\$20,269.17
20	4" Multi Residential		24,171	\$23,397.24	\$1.10	\$1.10	24,171	\$26,588.10	\$1.23	\$29,730.33
21	6" Multi Residential		11,433	\$10,854.18	\$1.10	\$1.10	11,433	\$12,576.30	\$1.23	\$14,062.59
22	8" Multi Residential		9,581	\$9,164.04	\$1.10	\$1.10	9,581	\$10,539.10	\$1.23	\$11,784.63
23	Total Multi-Residential Service Consumption		143,178	\$137,015.10			143,178	\$157,495.80		\$176,108.94
24	Total Multi-Residential Service	2,217	143,178	\$207,978.04			143,178	\$227,890.89		\$253,928.76
25	Average Multi-Residential Service Bill			\$93.81				\$102.79		\$114.54

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Sanlando Utility Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010
 Interim Final
 Water Sewer

Florida Public Service Commission
 Schedule E-2
 Page 5 of 10
 Preparer: Nicole Winans

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.

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue
		Jan. 2010	Jan. 2010	04.01.09	04.01.09	Feb. - Aug. 2010	Feb. - Aug. 2010	01.18.10	01.18.10	Sept. - Dec. 2010	Sept. - Dec. 2010	08.15.10	08.15.10	
1	General Service - Base Charge													
2	5/8" General Service	152		\$4.36	\$662.72	1,077		\$4.53	\$4,878.81	616		\$4.36	\$2,685.76	
3	3/4" General Service	0		\$6.55	\$0.00	0		\$6.80	\$0.00	0		\$6.54	\$0.00	
4	1" General Service	219		\$10.90	\$2,387.10	1,540		\$11.31	\$17,417.40	886		\$10.90	\$9,657.40	
5	1.5" General Service	63		\$21.80	\$1,373.40	445		\$22.63	\$10,070.35	253		\$21.80	\$5,515.40	
6	2" General Service	56		\$34.87	\$1,952.72	421		\$36.20	\$15,240.20	246		\$34.88	\$8,580.48	
7	3" General Service	5		\$69.75	\$348.75	35		\$72.41	\$2,534.35	19		\$69.76	\$1,325.44	
8	4" General Service	1		\$108.99	\$108.99	21		\$113.14	\$2,375.94	14		\$109.00	\$1,526.00	
9	6" General Service	1		\$217.97	\$217.97	14		\$226.27	\$3,167.78	9		\$218.00	\$1,962.00	
10	8" General Service	0		\$348.76	\$0.00	0		\$362.03	\$0.00	0		\$348.80	\$0.00	
11	Total General Service Base Facility Charges	497			\$7,051.65	3,553			\$55,684.83	2,043			\$31,252.48	
12														
13	Consumption Charge (per 1,000 Gallons)													
14	5/8" General Service		1,443	\$0.86	\$1,240.98		10,317	\$0.90	\$9,285.30		5,469	\$1.08	\$5,906.52	
15	3/4" General Service		0	\$0.86	\$0.00		0	\$0.90	\$0.00		0	\$1.08	\$0.00	
16	1" General Service		3,694	\$0.86	\$3,176.84		31,605	\$0.90	\$28,444.50		20,602	\$1.08	\$22,250.16	
17	1.5" General Service		2,802	\$0.86	\$2,409.72		26,112	\$0.90	\$23,500.80		19,563	\$1.08	\$21,128.04	
18	2" General Service		5,298	\$0.86	\$4,556.28		42,086	\$0.90	\$37,877.40		29,046	\$1.08	\$31,369.68	
19	3" General Service		2,937	\$0.86	\$2,525.82		16,037	\$0.90	\$14,433.30		8,198	\$1.08	\$8,853.84	
20	4" General Service		59	\$0.86	\$50.74		1,305	\$0.90	\$1,174.50		1,483	\$1.08	\$1,601.64	
21	6" General Service		0	\$0.86	\$0.00		13,786	\$0.90	\$12,407.40		12,195	\$1.08	\$13,170.60	
22	8" General Service		0	\$0.86	\$0.00		0	\$0.90	\$0.00		0	\$1.08	\$0.00	
23	Total General Service Consumption		16,233		\$13,960.38		141,248		\$127,123.20		96,556		\$104,280.48	
24	Total General Service	497	16,233		\$21,012.03	3,553	141,248		\$182,808.03	2,043	96,556		\$135,532.96	
25	Average General Service Bill				\$42.28				\$51.45				\$66.34	
26	Private Fire Protection													
27	1.5" Private Fire Line	0	12	\$1.82	\$0.00			\$1.89	\$0.00	2	12	\$1.82	\$43.68	
28	2" Private Fire Line	0	12	\$2.90	\$0.00			\$3.01	\$0.00	14	12	\$2.91	\$488.88	
29	4" Private Fire Line	3	12	\$9.08	\$326.88			\$9.43	\$0.00	21	12	\$9.08	\$2,288.16	
30	6" Private Fire Line	4	12	\$18.17	\$872.16			\$18.86	\$0.00	28	12	\$18.17	\$6,105.12	
31	8" Private Fire Line	1	12	\$29.06	\$348.72			\$30.16	\$0.00	7	12	\$29.07	\$2,441.88	
32			8		\$1,547.76				\$0.00	72			\$11,367.72	
33														
34	Other Miscellaneous Revenues				\$3,107.50				\$24,735.53				\$25,481.95	
35	Adjustment to reclass Miscellaneous Revenues													
36	Total Other Revenues				\$3,107.50				\$24,735.53				\$25,481.95	
37	Test Year Accruals				(\$53,536.72)				\$73,075.13				(\$4,211.76)	
38	Forfeited Discounts				\$0.00				\$0.00				\$0.00	
39	Adjusted Test Year/ Annualized / Proposed Revenues				\$153,347.18				\$1,850,661.05				\$1,289,286.84	
40	Total Per Books				\$164,610.65				\$1,852,556.06				\$1,266,585.72	
41	Difference				\$11,263.47				\$1,895.01				(\$22,701.12)	
42	Percentage				6.84%				0.10%				-1.79%	
43														

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

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Sanlando Utility Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010
 Interim Final
 Water Sewer

Florida Public Service Commission
 Schedule E-2
 Page 6 of 10
 Preparer: Nicole Winans

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.

Line No.	Class/Meter Size	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
		Total Bills Jan. - Dec. 2010	Total Billable Gallons (in 000's)	Test Year Revenue Jan. - Dec. 2010	Test Year Rates Effective 12.17.2010	Present Rates Effective 06.23.11	Total Billable Gallons (in 000's)	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
			Jan. - Dec. 2010	Jan. - Dec. 2010	12.17.2010	06.23.11	Jan. - Dec. 2010	Revenues	Rates	Proposed Rates
1	General Service - Base Charge									
2	5/8" General Service	1,845		\$8,227.29	\$4.43	\$4.41		\$8,136.45	\$4.94	\$9,114.30
3	3/4" General Service	0		\$0.00	\$6.65	\$6.63		\$0.00	\$7.41	\$0.00
4	1" General Service	2,645		\$29,461.90	\$11.08	\$11.04		\$29,200.80	\$12.35	\$32,665.75
5	1.5" General Service	761		\$16,959.15	\$22.17	\$22.09		\$16,810.49	\$24.70	\$18,796.70
6	2" General Service	723		\$25,773.40	\$35.47	\$35.35		\$25,558.05	\$39.52	\$28,572.96
7	3" General Service	59		\$4,208.54	\$70.93	\$70.69		\$4,170.71	\$74.10	\$4,371.90
8	4" General Service	36		\$4,010.93	\$110.83	\$110.46		\$3,976.56	\$123.50	\$4,446.00
9	6" General Service	24		\$5,347.75	\$221.66	\$220.92		\$5,302.08	\$247.00	\$5,928.00
10	8" General Service	0		\$0.00	\$354.66	\$353.47		\$0.00	\$395.20	\$0.00
11	Total General Service Base Facility Charges	6,093		\$93,988.96				\$93,155.14		\$103,895.61
12										
13	Consumption Charge (per 1,000 Gallons)									
14	5/8" General Service		17,229	\$16,432.80	\$1.10	\$1.10	17,229	\$18,951.90	\$1.23	\$21,191.67
15	3/4" General Service		0	\$0.00	\$1.10	\$1.10	-	\$0.00	\$1.23	\$0.00
16	1" General Service		55,901	\$53,871.50	\$1.10	\$1.10	55,901	\$61,491.10	\$1.23	\$68,758.23
17	1.5" General Service		48,477	\$47,038.56	\$1.10	\$1.10	48,477	\$53,324.70	\$1.23	\$59,626.71
18	2" General Service		76,430	\$73,803.36	\$1.10	\$1.10	76,430	\$84,073.00	\$1.23	\$94,008.90
19	3" General Service		27,172	\$25,812.96	\$1.10	\$1.10	27,172	\$29,889.20	\$1.23	\$33,421.56
20	4" General Service		2,847	\$2,826.88	\$1.10	\$1.10	2,847	\$3,131.70	\$1.23	\$3,501.81
21	6" General Service		25,981	\$25,578.00	\$1.10	\$1.10	25,981	\$28,579.10	\$1.23	\$31,956.63
22	8" General Service		0	\$0.00	\$1.10	\$1.10	-	\$0.00	\$1.23	\$0.00
23	Total General Service Consumption		254,037	\$245,364.06			254,037	\$279,440.70		\$312,465.51
24	Total General Service	6,093	254,037	\$339,353.02			254,037	\$372,595.84		\$416,361.12
25	Average General Service Bill			\$55.70				\$61.15		\$68.33
26	Private Fire Protection									
27	1.5" Private Fire Line	2	12	\$43.68	\$1.85	\$1.84	12	\$44.16	\$2.06	\$49.44
28	2" Private Fire Line	14	12	\$488.88	\$2.96	\$2.95	12	\$495.60	\$3.30	\$554.40
29	4" Private Fire Line	24	12	\$2,615.04	\$9.23	\$9.20	12	\$2,649.60	\$10.30	\$2,966.40
30	6" Private Fire Line	32	12	\$6,977.28	\$18.48	\$18.42	12	\$7,073.28	\$20.63	\$7,921.92
31	8" Private Fire Line	8	12	\$2,790.60	\$29.56	\$29.46	12	\$2,828.16	\$33.00	\$3,168.00
32		80		\$12,915.48				\$13,090.80		\$14,660.16
33										
34	Other Miscellaneous Revenues			\$53,324.98				\$53,324.98		\$53,324.98
35	Adjustment to reclass Miscellaneous Revenues							(\$22,882.18)		(\$22,882.18)
36				\$53,324.98				\$30,442.80		\$30,442.80
37	Test Year Accruals			\$15,326.65				\$15,326.65		\$15,326.65
38	Forfeited Discounts			\$0.00				\$0.00		\$0.00
39	Adjusted Test Year/ Annualized / Proposed Revenues			\$3,293,295.07				\$3,551,882.47		\$3,960,171.78
40	Total Per Books			\$3,283,752.43				\$3,283,752.43		\$3,283,752.43
41	Difference			(\$9,542.64)				(\$268,130.04)		(\$268,130.04)
42	Percentage			-0.29%						
43										

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.

Line	(1) No.	(2) Class/Meter Size	(3) Bills Jan. 2010	(4) Total Billable Gallons (in 000's) Jan. 2010	(5) Test Year Rates Effective 04.01.09	(6) Test Year Revenue 04.01.09	(7) Total Bills Feb. - Aug. 2010	(8) Total Billable Gallons (in 000's) Feb. - Aug. 2010	(9) Test Year Rates Effective 01.18.10	(10) Test Year Revenue 01.18.10	(11) Total Bills Sept. - Dec. 2010	(12) Billable Gallons (in 000's) Sept. - Dec. 2010	(13) Test Year Rates Effective 08.15.10	(14) Test Year Revenue 08.15.10
Residential - Base Charge														
1		5/8" Residential	5,679		\$12.18	\$69,170.22	39,896		\$13.47	\$537,399.12	22,803		\$12.18	\$277,740.54
3		3/4" Residential	0		\$12.18	\$0.00	0		\$13.47	\$0.00	0		\$12.18	\$0.00
4		1" Residential	2,112		\$12.18	\$25,724.16	14,973		\$13.47	\$201,686.31	8,565		\$12.18	\$104,321.70
5		1.5" Residential	0		\$12.18	\$0.00	0		\$13.47	\$0.00	0		\$12.18	\$0.00
6		2" Residential	0		\$12.18	\$0.00	0		\$13.47	\$0.00	0		\$12.18	\$0.00
7		Residential Wholesale - Flat Meter (per unit)	1	(828 Units)	\$25.76	\$21,329.28	7	(827 Units)	\$28.48	\$165,030.21	4	(828 Units)	\$25.76	\$85,277.96
8		Total Residential Service BFC	7,792			\$116,223.66	54,876			\$904,115.64	31,372			\$467,340.20
Consumption Charge (per 1,000 Gallons)														
10		5/8" Residential (Max 10k gallons)		38,399	\$1.61	\$61,822.39	279,281		\$1.78	\$497,120.18	168,046		\$1.61	\$270,554.06
11		3/4" Residential (Max 10k gallons)		0	\$1.61	\$0.00	0		\$1.78	\$0.00	0		\$1.61	\$0.00
12		1" Residential (Max 10k gallons)		16,221	\$1.61	\$26,115.81	116,387		\$1.78	\$207,168.86	71,028		\$1.61	\$114,355.08
13		1.5" Residential (Max 10k gallons)		0	\$1.61	\$0.00	0		\$1.78	\$0.00	0		\$1.61	\$0.00
14		2" Residential (Max 10k gallons)		0	\$1.61	\$0.00	0		\$1.78	\$0.00	0		\$1.61	\$0.00
15		Total Residential Service Billable Consumption		54,620		\$87,938.20	395,668			\$704,289.04	239,074			\$384,909.14
16		Total Residential Service	7,792	54,620		\$204,161.86	54,876			\$1,608,404.68	31,372			\$852,249.34
17		Average Residential Bill				\$26.20				\$29.31				\$27.17
Multi-Residential - Base Charge														
19		5/8" Multi Residential	21		\$12.18	\$255.78	147		\$13.47	\$1,980.09	85		\$12.18	\$1,035.30
20		3/4" Multi Residential	0		\$18.27	\$0.00	0		\$20.20	\$0.00	0		\$18.27	\$0.00
21		1" Multi Residential	9		\$30.43	\$273.87	63		\$33.64	\$2,119.32	36		\$30.43	\$1,095.98
22		1.5" Multi Residential	68		\$60.84	\$4,137.12	476		\$67.27	\$32,020.52	272		\$60.84	\$16,548.48
23		2" Multi Residential	65		\$97.34	\$6,327.10	443		\$107.63	\$47,680.09	272		\$97.34	\$26,476.48
24		3" Multi Residential	15		\$194.67	\$2,920.05	95		\$215.24	\$20,447.80	70		\$194.67	\$13,626.90
25		4" Multi Residential	2		\$304.17	\$608.34	14		\$336.32	\$4,708.48	8		\$304.17	\$2,433.36
26		6" Multi Residential	1		\$608.38	\$608.38	7		\$672.68	\$4,708.76	4		\$608.38	\$2,433.52
27		8" Multi Residential	1		\$973.39	\$973.39	7		\$1,076.27	\$7,533.89	4		\$973.39	\$3,893.56
28		Multi Residential Wholesale - Flat Meter (per unit)	1	(450 units)	\$25.76	\$11,592.00	7	(450 units)	\$28.48	\$89,712.00	4	(450 units)	\$25.76	\$46,368.00
29		Total Multi-Residential Service BFC	183			\$27,696.03	1,259			\$210,910.95	755			\$113,911.08
Consumption Charge (per 1,000 Gallons)														
31		5/8" Multi Residential		224	\$1.95	\$436.80	826		\$2.16	\$1,784.16	469		\$1.95	\$914.55
32		3/4" Multi Residential		0	\$1.95	\$0.00	0		\$2.16	\$0.00	0		\$1.95	\$0.00
33		1" Multi Residential		78	\$1.95	\$152.10	428		\$2.16	\$924.48	276		\$1.95	\$538.20
34		1.5" Multi Residential		2,465	\$1.95	\$4,806.75	15,786		\$2.16	\$34,097.76	7,936		\$1.95	\$15,475.20
35		2" Multi Residential		6,058	\$1.95	\$11,813.10	28,691		\$2.16	\$61,972.56	17,824		\$1.95	\$34,756.80
36		3" Multi Residential		2,008	\$1.95	\$3,915.60	8,582		\$2.16	\$18,537.12	5,889		\$1.95	\$11,483.55
37		4" Multi Residential		1,473	\$1.95	\$2,872.35	13,241		\$2.16	\$28,600.56	9,457		\$1.95	\$18,441.15
38		6" Multi Residential		1,422	\$1.95	\$2,772.90	6,559		\$2.16	\$14,167.44	3,452		\$1.95	\$6,731.40
39		8" Multi Residential		939	\$1.95	\$1,831.05	5,427		\$2.16	\$11,722.32	3,215		\$1.95	\$6,269.25
40		Total Multi-Residential Service Consumption		14,667		\$28,600.65	79,540			\$171,806.40	48,518			\$94,610.10
41		Total Multi-Residential Service	183	14,667		\$56,296.68	1,259			\$382,717.35	755			\$208,521.18
42		Average Multi-Residential Service Bill				\$307.63				\$303.99				\$276.19

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Sanlando Utility Corp.
 Docket No.: 110257-W5
 Test Year Ended: 12/31/2010
 Interim Final
 Water Sewer

Florida Public Service Commission
 Schedule E-2
 Page 8 of 10
 Preparer: Nicole Winans

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.

Line No.	Class/Meter Size	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
		Total Bills Jan. - Dec. 2010	Billable Gallons (in 000's) Jan. - Dec. 2010	Test Year Revenue Jan. - Dec. 2010	Test Year Rates Effective 12.17.2010	Present Rates Effective 06.23.11	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge								
2	5/8" Residential	68,378		\$884,309.88	\$12.35	\$12.37	\$845,835.86	\$16.30	\$1,114,561.40
3	3/4" Residential	0		\$0.00	\$12.35	\$12.37	\$0.00	\$16.30	\$0.00
4	1" Residential	25,650		\$331,732.17	\$12.35	\$12.37	\$317,290.50	\$16.30	\$418,095.00
5	1.5" Residential	0		\$0.00	\$12.35	\$12.37	\$0.00	\$16.30	\$0.00
6	2" Residential	0		\$0.00	\$12.35	\$12.37	\$0.00	\$16.30	\$0.00
7	Residential Wholesale - Flat Meter (per unit)	12 (827 Units)		\$271,637.45	\$26.13	\$26.17	\$259,949.75	\$34.50	\$342,792.00
8	Total Residential Service BFC	94,040		\$1,487,679.50			\$1,423,076.11		\$1,875,448.40
9	Consumption Charge (per 1,000 Gallons)								
10	5/8" Residential (Max 10k gallons)		485,726	\$829,496.63	\$1.63	\$1.63	\$791,733.38	\$2.14	\$1,039,453.64
11	3/4" Residential (Max 10k gallons)		0	\$0.00	\$1.63	\$1.63	\$0.00	\$2.14	\$0.00
12	1" Residential (Max 10k gallons)		203,636	\$347,639.75	\$1.63	\$1.63	\$331,926.68	\$2.14	\$435,781.04
13	1.5" Residential (Max 10k gallons)		0	\$0.00	\$1.63	\$1.63	\$0.00	\$2.14	\$0.00
14	2" Residential (Max 10k gallons)		0	\$0.00	\$1.63	\$1.63	\$0.00	\$2.14	\$0.00
15	Total Residential Service Billable Consumption		689,362	\$1,177,136.38			\$1,123,660.06		\$1,475,234.68
16	Total Residential Service	94,040	689,362	\$2,664,815.88			\$2,546,736.17		\$3,350,683.08
17	Average Residential Bill			\$28.34			\$27.08		\$35.63
18	Multi-Residential - Base Charge								
19	5/8" Multi Residential	253		\$3,271.17	\$12.35	\$12.37	\$3,129.61	\$16.30	\$4,123.90
20	3/4" Multi Residential	0		\$0.00	\$18.53	\$18.56	\$0.00	\$24.45	\$0.00
21	1" Multi Residential	108		\$3,488.67	\$30.87	\$30.92	\$3,339.36	\$40.75	\$4,401.00
22	1.5" Multi Residential	816		\$52,706.12	\$61.71	\$61.81	\$50,436.96	\$81.50	\$66,504.00
23	2" Multi Residential	780		\$80,483.67	\$98.73	\$98.89	\$77,134.20	\$130.40	\$101,712.00
24	3" Multi Residential	180		\$36,994.75	\$197.45	\$197.77	\$35,598.60	\$244.50	\$44,010.00
25	4" Multi Residential	24		\$7,750.18	\$308.52	\$309.01	\$7,416.24	\$407.50	\$9,780.00
26	6" Multi Residential	12		\$7,750.66	\$617.08	\$618.08	\$7,416.96	\$815.00	\$9,780.00
27	8" Multi Residential	12		\$12,400.84	\$978.31	\$988.90	\$11,866.80	\$1,304.00	\$15,648.00
28	Multi Residential Wholesale - Flat Meter (per unit)	12 (450 units)		\$147,672.00	\$26.13	\$26.17	\$141,318.00	\$34.50	\$186,300.00
29	Total Multi-Residential Service BFC	2,197		\$352,518.06			\$337,656.73		\$442,258.90
30	Consumption Charge (per 1,000 Gallons)								
31	5/8" Multi Residential		1,519	\$3,135.51	\$1.98	\$1.98	\$3,007.62	\$2.61	\$3,964.59
32	3/4" Multi Residential		0	\$0.00	\$1.98	\$1.98	\$0.00	\$2.61	\$0.00
33	1" Multi Residential		782	\$1,614.78	\$1.98	\$1.98	\$1,548.36	\$2.61	\$2,041.02
34	1.5" Multi Residential		26,187	\$54,379.71	\$1.98	\$1.98	\$51,850.26	\$2.61	\$68,348.07
35	2" Multi Residential		52,573	\$108,542.46	\$1.98	\$1.98	\$104,094.54	\$2.61	\$137,215.53
36	3" Multi Residential		16,479	\$33,936.27	\$1.98	\$1.98	\$32,628.42	\$2.61	\$43,010.19
37	4" Multi Residential		24,171	\$49,914.06	\$1.98	\$1.98	\$47,858.58	\$2.61	\$63,086.31
38	6" Multi Residential		11,433	\$23,671.74	\$1.98	\$1.98	\$22,637.34	\$2.61	\$29,840.13
39	8" Multi Residential		9,581	\$19,822.62	\$1.98	\$1.98	\$18,970.38	\$2.61	\$25,006.41
40	Total Multi-Residential Service Consumption		142,725	\$295,017.15			\$282,595.50		\$372,512.25
41	Total Multi-Residential Service	2,197	142,725	\$647,535.21			\$620,252.23		\$814,771.15
42	Average Multi-Residential Service Bill			\$294.74			\$282.32		\$370.86

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Sanlando Utility Corp.

Docket No.: 110257-W5

Test Year Ended: 12/31/2010

Interim Final

Water Sewer

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

Florida Public Service Commission

Schedule E-2

Page 9 of 10

Preparer: Nicole Winans

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills Feb. - Aug. 2010	Total Billable Gallons (in 000's) Feb. - Aug. 2010	Test Year Rates Effective	Test Year Revenue	Total Bills Sept. - Dec. 2010	Billable Gallons (in 000's) Sept. - Dec. 2010	Test Year Rates Effective	Test Year Revenue	
1	General Service - Base Charge													
2	5/8" General Service	77		\$12.18	\$937.86	553		\$13.47	\$7,448.91	315		\$12.18	\$3,836.70	
3	3/4" General Service	0		\$18.27	\$0.00	0		\$20.20	\$0.00	0		\$18.27	\$0.00	
4	1" General Service	55		\$30.43	\$1,673.65	381		\$33.64	\$12,816.84	216		\$30.43	\$6,572.88	
5	1.5" General Service	25		\$60.84	\$1,521.00	176		\$67.27	\$11,839.52	100		\$60.84	\$6,084.00	
6	2" General Service	28		\$97.34	\$2,725.52	206		\$107.63	\$22,171.78	125		\$97.34	\$12,167.50	
7	3" General Service	3		\$194.67	\$584.01	21		\$215.24	\$4,520.04	12		\$194.67	\$2,336.04	
8	4" General Service	2		\$304.17	\$608.34	28		\$336.32	\$9,416.96	18		\$304.17	\$5,475.06	
9	6" General Service	0		\$608.38	\$0.00	7		\$672.68	\$4,708.76	5		\$608.38	\$3,041.90	
10	8" General Service	0		\$973.39	\$0.00	0		\$1,076.27	\$0.00	0		\$973.39	\$0.00	
	General Service Wholesale - Flat Meter (per unit)	1	(101 units)	\$25.76	\$2,601.76	7	(101 units)	\$28.48	\$2,015.36	4	(101 units)	\$25.76	\$10,407.04	
11	Total General Service Base Facility Charges	191			\$10,652.14	1,379			\$93,058.17	795			\$49,921.12	
13	Consumption Charge (per 1,000 Gallons)													
14	5/8" General Service		717	\$1.95	\$1,398.15		5,294	\$2.16	\$11,435.04		2,491	\$1.95	\$4,857.45	
15	3/4" General Service		0	\$1.95	\$0.00		0	\$2.16	\$0.00		0	\$1.95	\$0.00	
16	1" General Service		553	\$1.95	\$1,078.35		4,130	\$2.16	\$8,920.80		2,565	\$1.95	\$5,001.75	
17	1.5" General Service		865	\$1.95	\$1,686.75		5,226	\$2.16	\$11,288.16		2,683	\$1.95	\$5,231.85	
18	2" General Service		1,468	\$1.95	\$2,862.60		9,985	\$2.16	\$21,567.60		5,612	\$1.95	\$10,943.40	
19	3" General Service		2,475	\$1.95	\$4,826.25		14,577	\$2.16	\$31,486.32		8,010	\$1.95	\$15,619.50	
20	4" General Service		126	\$1.95	\$245.70		1,752	\$2.16	\$3,784.32		1,738	\$1.95	\$3,389.10	
21	6" General Service		0	\$1.95	\$0.00		13,786	\$2.16	\$29,777.76		11,273	\$1.95	\$21,982.35	
22	8" General Service		0	\$1.95	\$0.00		0	\$2.16	\$0.00		0	\$1.95	\$0.00	
23	Total General Service Consumption		6,204		\$12,097.80		54,750		\$118,260.00		34,372		\$67,025.40	
24	Total General Service	191	6,204		\$22,749.94	1,379	54,750		\$211,318.17	795	34,372		\$116,946.52	
25	Average General Service Bill				\$119.11				\$153.24				\$147.10	
27	Residential Reuse - Base Charge													
28	All Meters	20		\$3.74	\$74.80	212		\$4.06	\$860.72	146		\$3.74	\$546.04	
29	Total Residential Reuse Service Base Facility	20			\$74.80	212			\$860.72	146			\$546.04	
31	Consumption Charge (per 1,000 Gallons)													
32	Consumption for all meter sizes		408	\$0.40	\$163.20		6,189	\$0.43	\$2,661.27		4,380	\$0.40	\$1,752.00	
33	Total Residential Reuse Service Consumption		408		\$163.20		6,189		\$2,661.27		4,380		\$1,752.00	
34	Total Residential Reuse Service	20	408		\$238.00	212	6,189		\$3,521.99	146	4,380		\$2,298.04	
36	Average Residential Reuse Service Bill				\$11.90				\$16.61				\$15.74	
39	Sewer Public Auth				\$0.00				\$0.00				\$0.00	
40	Other Miscellaneous Revenues				\$486.50				\$5,820.25				\$3,002.50	
41	Adjustment to reclass Miscellaneous Revenues													
42	Total Other Revenues				\$486.50				\$5,820.25				\$3,002.50	
44	Test Year Accruals				(\$46,944.73)				\$44,438.68				(\$4,108.04)	
45	Forfeited Discounts				\$0.00				\$0.00				\$0.00	
46	Adjusted Test Year/ Annualized / Proposed Revenues				\$236,988.25				\$2,256,221.12				\$1,178,909.54	
47	Total Per Books				\$239,883.47				\$2,188,636.40				\$1,171,255.55	
48	Difference				\$2,895.22				(\$67,584.72)				(\$7,653.99)	
49	Percentage				1.21%				-3.09%				-0.65%	

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Sanlando Utility Corp.
 Docket No.: 110257-W5
 Test Year Ended: 12/31/2010
 Interim Final
 Water Sewer

Florida Public Service Commission
 Schedule E-2
 Page 10 of 10
 Preparer: Nicole Winans

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.

Line No.	Class/Meter Size	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
		Total Bills Jan. - Dec. 2010	Billable Gallons (in 000's) Jan. - Dec. 2010	Test Year Revenue Jan. - Dec. 2010	Test Year Rates Effective 12.17.2010	Present Rates Effective 06.23.11	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	General Service - Base Charge								
2	5/8" General Service	945		\$12,223.47	\$12.35	\$12.37	\$11,689.65	\$16.30	\$15,403.50
3	3/4" General Service	0		\$0.00	\$18.53	\$18.56	\$0.00	\$24.45	\$0.00
4	1" General Service	652		\$21,063.37	\$30.87	\$30.92	\$20,159.84	\$40.75	\$26,569.00
5	1.5" General Service	301		\$19,444.52	\$61.71	\$61.81	\$18,604.81	\$81.50	\$24,531.50
6	2" General Service	359		\$37,064.80	\$98.73	\$98.89	\$35,501.51	\$130.40	\$46,813.60
7	3" General Service	36		\$7,440.09	\$197.45	\$197.77	\$7,119.72	\$244.50	\$8,802.00
8	4" General Service	48		\$15,500.36	\$308.52	\$309.01	\$14,832.48	\$407.50	\$19,560.00
9	6" General Service	12		\$7,750.66	\$617.08	\$618.08	\$7,416.96	\$815.00	\$9,780.00
10	8" General Service	0		\$0.00	\$978.31	\$988.90	\$0.00	\$1,304.00	\$0.00
	General Service Wholesale - Flat Meter (per unit)	12 (101 units)		\$33,144.16	\$26.13	\$26.17	\$31,718.04	\$34.50	\$41,814.00
11		<u>12</u>		<u>\$33,144.16</u>			<u>\$31,718.04</u>		<u>\$41,814.00</u>
12	Total General Service Base Facility Charges	<u>2,365</u>		<u>\$153,631.43</u>			<u>\$147,043.01</u>		<u>\$193,273.60</u>
13	Consumption Charge (per 1,000 Gallons)								
14	5/8" General Service		8,502	\$17,690.64	\$1.98	\$1.98	\$16,833.96	\$2.61	\$22,190.22
15	3/4" General Service		0	\$0.00	\$1.98	\$1.98	\$0.00	\$2.61	\$0.00
16	1" General Service		7,248	\$15,000.90	\$1.98	\$1.98	\$14,351.04	\$2.61	\$18,917.28
17	1.5" General Service		8,774	\$18,206.76	\$1.98	\$1.98	\$17,372.52	\$2.61	\$22,900.14
18	2" General Service		17,065	\$35,373.60	\$1.98	\$1.98	\$33,788.70	\$2.61	\$44,539.65
19	3" General Service		25,062	\$51,932.07	\$1.98	\$1.98	\$49,622.76	\$2.61	\$65,411.82
20	4" General Service		3,616	\$7,419.12	\$1.98	\$1.98	\$7,159.68	\$2.61	\$9,437.76
21	6" General Service		25,059	\$51,760.11	\$1.98	\$1.98	\$49,616.82	\$2.61	\$65,403.99
22	8" General Service		0	\$0.00	\$1.98	\$1.98	\$0.00	\$2.61	\$0.00
23	Total General Service Consumption		<u>95,326</u>	<u>\$197,383.20</u>			<u>\$188,745.48</u>		<u>\$248,800.86</u>
24	Total General Service	<u>2,365</u>	<u>95,326</u>	<u>\$351,014.63</u>			<u>\$335,788.49</u>		<u>\$442,074.46</u>
25	Average General Service Bill			<u>\$148.42</u>			<u>\$141.98</u>		<u>\$186.92</u>
26									
27	Residential Reuse - Base Charge								
28	All Meters	378		\$1,481.56	\$3.79	\$3.81	\$1,440.18	\$5.02	\$1,897.56
29	Total Residential Reuse Service Base Facility	<u>378</u>		<u>\$1,481.56</u>			<u>\$1,440.18</u>		<u>\$1,897.56</u>
30									
31	Consumption Charge (per 1,000 Gallons)								
32	Consumption for all meter sizes		10,977	\$4,576.47	\$0.41	\$0.41	\$4,500.57	\$0.54	\$5,927.58
33	Total Residential Reuse Service Consumption		<u>10,977</u>	<u>\$4,576.47</u>			<u>\$4,500.57</u>		<u>\$5,927.58</u>
34									
35	Total Residential Reuse Service	<u>378</u>	<u>10,977</u>	<u>\$6,058.03</u>			<u>\$5,940.75</u>		<u>\$7,825.14</u>
36									
37	Average Residential Reuse Service Bill			<u>\$16.03</u>			<u>\$15.72</u>		<u>\$20.70</u>
38									
39	Sewer Public Auth			\$0.00			\$0.00		\$0.00
40	Other Miscellaneous Revenues			\$9,309.25			\$9,309.25		\$9,309.25
41	Adjustment to reclass Miscellaneous Revenues						\$7,499.40		\$7,499.40
42	Total Other Revenues			<u>\$9,309.25</u>			<u>\$16,808.65</u>		<u>\$16,808.65</u>
43									
44	Test Year Accruals			(\$6,614.09)			(\$6,614.09)		(\$6,614.09)
45	Forfeited Discounts			\$0.00			\$0.00		\$0.00
46	Adjusted Test Year/ Annualized / Proposed Revenues			<u>\$3,672,118.91</u>			<u>\$3,518,912.20</u>		<u>\$4,625,548.39</u>
47	Total Per Books			<u>\$3,599,775.42</u>			<u>\$3,599,775.42</u>		
48	Difference			(\$72,343.49)			\$80,863.22		
49	Percentage			-2.01%					

Customer Monthly Billing Schedule

Company: Sanlando Utilities Corp.

Docket No.: 110257-WS

Test Year Ended: 12/31/2010

Water [x] or Sewer [x]

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

Florida Public Service Commission

Schedule E-3

Page 1 of 1

Preparer: Nicole Winans

WATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Multi-Residential	General Service	Private Fire Protection	Other	Total
1	January	9,301	185	497	-	-	9,983
2	February	9,288	163	513	-	-	9,964
3	March	9,369	207	514	-	-	10,090
4	April	9,345	163	502	-	-	10,010
5	May	9,352	207	512	-	-	10,071
6	June	9,393	186	503	-	-	10,082
7	July	9,386	184	512	-	-	10,082
8	August	9,338	162	497	-	-	9,997
9	September	9,399	208	518	-	-	10,125
10	October	9,367	184	509	-	-	10,060
11	November	9,328	184	498	-	-	10,010
12	December	9,381	184	518	80 *	-	10,163
13							
14	Total	112,247	2,217	6,093	80	-	120,637

WASTEWATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential (including wholesale)	Multi-Residential (including wholesale)	General Service (including wholesale)	Private Fire Protection	Other	Total
1	January	7,792	183	191	-	20	8,186
2	February	7,781	161	195	-	23	8,160
3	March	7,847	205	201	-	34	8,287
4	April	7,837	161	195	-	27	8,220
5	May	7,839	205	200	-	28	8,272
6	June	7,868	183	196	-	34	8,281
7	July	7,861	183	200	-	33	8,277
8	August	7,843	161	192	-	33	8,229
9	September	7,860	206	203	-	36	8,305
10	October	7,840	183	196	-	36	8,255
11	November	7,822	183	194	-	37	8,236
12	December	7,850	183	202	-	37	8,272
13							
14	Total	94,040	2,197	2,365	-	378	98,980

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

Miscellaneous Service Charges

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule E-4

Docket No.: 110257-WS

Page 1 of 2

Test Year Ended: 12/31/2010

Interim Final

Preparer: Erin Povich

Historical Projected

Water Sewer

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

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

Miscellaneous Service Charges

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule E-4

Docket No.: 110257-WS

Page 2 of 2

Test Year Ended: 12/31/2010

Interim Final

Preparer: Erin Povich

Historical Projected

Water Sewer

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

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

* Actual cost equals the total cost incurred for services.

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule E-5

Docket No.: 110257-WS

Page 1 of 2

Test Year Ended: 12/31/2010

Interim [] Final [x]

Preparer: Nicole Winans

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.

Line Number	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 11,839	\$ 22,573	\$ -		\$ 18,913	\$ 53,325
2						
3	Other Charges as follows:					
4					3,266	
5					10,000	
6					5,383	
7					160	
8					105	
9					<u>18,913</u>	
10						
11	(a) Actual Cost is equal to the total cost incurred for services.					

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule E-5

Docket No.: 110257-WS

Page 2 of 2

Test Year Ended: 12/31/2010

Interim [] Final [x]

Preparer: Nicole Winans

Historical [x] Projected []

Water [] Sewer [X]

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

Line Number	(1) Initial Connection	(2) Normal Connect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 8,825.25		\$ -		\$ 484.00	\$ 9,309.25
2						
3	Other Charges as follows:					
4	Miscellaneous				484.00	
5	NSF Check Charge					
6	Cut-Off Charge					
7						
8	Total Other Charges				\$ 484.00	
9						
10	(a) Actual Cost is equal to the total cost incurred for services.					

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010

Schedule E-6
 Page 1 of 1
 Preparer: Nicole Winans

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

(1) Line No.	(2) Size	(3) Make	(4) Type	(5) Quantity
1	4.50	Dresser	300	22
2	4.50	Kennedy	K810	1
3	4.50	Kennedy	K-10	1
4	4.50	Mueller	Centurion	2
5	4.50	Waterous Pacer	WB-67	1
6	5.25	American Darling	B84B	30
7	5.25	American Darling	WB-67	3
8	5.25	Clow	2500	6
9	5.25	Dresser	300	7
10	5.25	Dresser	K10	11
11	5.25	Kennedy	Guardian	4
12	5.25	Kennedy	K81A	2
13	5.25	Kennedy	200CWP	2
14	5.25	Mueller	584N	4
15	5.25	Mueller	Centurion	94
16	5.25	Mueller	Medallion	1
17	5.25	Waterous Pacer	WB-67	585
17				<u>776</u>

Private Fire Protection Service

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule E-7

Docket No.: 110257-WS

Page 1 of 1

Test Year Ended: 12/31/2010

Preparer: Nicole Winans

Interim Final

Historical Projected

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	1.5"	Commercial	2
2	3"	Commercial	14
3	4"	Commercial	23
4	6"	Commercial	31
5	8"	Commercial	4
6	8"	School	1
Total			75

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule E-8

Docket No.: 110257-WS

Page 1 of 1

Test Year Ended: 12/31/2010

Preparer: Nicole Winans

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

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

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 110257-WS
Test Year Ended: 12/31/2010

Schedule: E-9
Page 1 of 1
Preparer: Nicole Winans

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

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

Service Availability Charges Schedule

Company: Sanlando Utilities Corp.

Docket No.: 110257-WS

Test Year Ended: 12/31/2010

Interim [] Final [x]

Historical [x] Projected []

Water [X] Sewer [X]

Florida Public Service Commission

Schedule E-10

Page 1 of 1

Preparer: Erin Povich

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

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

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

Guaranteed Revenues Received

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule: E-11

Docket No.: 110257-WS

Page 1 of 1

Test Year Ended: 12/31/2010

Preparer: Nicole Winans

Water or Sewer

Historic or Projected

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

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

- 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.

Schedule: E-12

Docket No.: 110257-WS

Page 1 of 1

Test Year Ended: 12/31/2010

Preparer: Nicole Winans

Water [X] or Sewer [X]

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

Line No

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule: E-13

Docket No.: 110257-WS

Page 1 of 1

Test Year Ended: 12/31/2010

Preparer: Nicole Winans

Water [X] or Sewer [X]

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 No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Consumption (000)	Proj. Factor	Consumption (000)	Present Rates	Projected TY Revenue	Proposed Rates	Proj. Rev. Requirement

1 Sanlando Utilities 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.: 110257-WS
Test Year Ended: 12/31/2010
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)
	Consumption	Number	Cumulative	Gallons	Cumulative	Reversed	Consolidated	Percentage
Line No.	Level	of Bills	Bills	Consumed (1)x(2)	Gallons	Bills	Factor [(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

Sanlando Utilities Corp.
Docket No.: 110257-WS
Test Year Ended: December 31, 2010

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

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage's 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%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped (000,000)	(2) Gallons Purchased (000,000)	(3) Gallons Sold (000,000)	(4) Other Uses (000,000)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-10	190.389		154.890	6.079	29.420	15.45 %
Feb-10	159.024		119.567	1.089	38.368	24.13
Mar-10	183.242		142.106	0.515	40.620	22.17
Apr-10	225.475		182.431	1.020	42.024	18.64
May-10	268.520		213.326	1.924	53.270	19.84
Jun-10	232.119		215.378	0.210	16.531	7.12
Jul-10	252.847		209.233	0.926	42.688	16.88
Aug-10	252.356		254.181	2.737	(4.563)	(1.81)
Sep-10	254.432		211.568	22.500	20.364	8.00
Oct-10	297.273		223.386	3.110	70.777	23.81
Nov-10	227.749		235.660	0.473	(8.383)	(3.68)
Dec-10	177.047		203.385	17.893	(44.231)	(24.98)
Total	2,720.473	-	2,365.112	58.477	296.885	10.91 %

Reconciliation: Total gallons sold reconcile to Sch F-9. Total gallons sold differ from total gallons (2,365.622 mg) shown on Sch E-2 by .510 mg or .023%. The difference is because the gallons on Sch E-2 are taken from the billing analysis, while those on Sch F-1 and F-9 are from readings.

Gallons of Wastewater Treated
In Thousands of Gallons

Sanlando Utilities Corp.
Docket No.: 110257-WS
Test Year Ended: December 31, 2010

Florida Public Service Commission

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows (000,000)				Total Plant Flows	Total Purch. Sewage Treatment
	Wekiva	Des Pinar	N/A	N/A		
Jan-10	53.078	7.864			60.942	none
Feb-10	45.701	7.020			52.721	
Mar-10	51.561	6.771			58.332	
Apr-10	53.058	6.484			59.542	
May-10	55.121	7.933			63.054	
Jun-10	54.223	7.534			61.757	
Jul-10	53.940	7.675			61.615	
Aug-10	55.660	7.740			63.400	
Sep-10	51.214	7.823			59.037	
Oct-10	50.180	7.370			57.550	
Nov-10	50.610	7.610			58.220	
Dec-10	52.962	8.053			61.015	
Total	627.308	89.877	-	-	717.185	-

Plans are not interconnected.

Water Treatment Plant Data

Florida Public Service Commission

Sanlando Utilities Corp.
Docket No.: 110257-WS
Test Year Ended: December 31, 2010

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.

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		
Design Capacity per Sanitary Survey Reports		<u>17,925,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day	<u>9/19/2010</u>	<u>13,770,000</u>
The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3. Five-Day Max Month		
	(1) <u>10/11/2010</u>	<u>11,487,000</u>
	(2) <u>10/31/2010</u>	<u>11,918,000</u>
	(3) <u>10/24/2010</u>	<u>13,166,000</u>
	(4) <u>10/10/2010</u>	<u>13,395,000</u>
	(5) <u>10/17/2010</u>	<u>13,561,000</u>
The five days with the highest pumpage rate from the month with the highest pumpage rate during the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flows on these days.		
	AVERAGE	<u>12,705,400</u>
5. Average Daily Flow		
	Max Month	<u>9,589,452</u>
	Annual	<u>7,453,351</u>
6. Required Fire Flow	1250 gpm for 2 hours	
Seminole County requires 500 gpm residential & 1,250 commercial. ISO requires 2 hours up to 2,500 gpm		
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

**Sanlando Utilities Corp.
Docket No.: 110257-WS
Test Year Ended: December 31, 2010**

**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 (DMRs) sent to the Department of Environmental Protection.

Wekiva Plant	<u>MONTH</u>	<u>GPD</u>
1. Plant Capacity (AADF)		<u>2,900,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month	<u>8/2010</u>	<u>1,795,484</u>
3. Average Annual Daily Flow		<u>1,718,652</u>
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

(There is no record that this peak month was influenced by any abnormal infiltration)

Woodlands/Des Pinar Plant	<u>MONTH</u>	<u>GPD</u>
1. Plant Capacity (AADF)		<u>500,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month	<u>12/2010</u>	<u>259,774</u>
3. Average Annual Daily Flow		<u>246,238</u>

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

(There is no record that this peak month was influenced by any abnormal infiltration)

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Sanlando Utilities Corp.
Docket No.: 110257-WS
Test Year Ended: December 31, 2010

Schedule F-5
Page 1 of 2
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 capacity, gpm		17,376	gpm
Firm Reliable well pumping capacity (largest well out), gpm		13,876	gpm
Ground storage capacity, gal.		3,475,000	gallons
Usable ground storage (90%), gal.		3,127,500	gallons
Hydropneumatic storage capacity, gal.		10,000	gallons
Usable hydropneumatic storage capacity (0.00%), gal.		<u> </u>	gallons
Total usable storage, gal.		3,127,500	gallons
High service pumping capacity, gpm		19,050	gpm
Firm Reliable high service pumping capacity (largest pump out), gpm		15,450	gpm
Maximum day demand		13,770,000	gpd
Peak hour demand = 2 x maximum day/1440		19,125	gpm
Fire flow requirement	1250 gpm x 2 hours	150,000	gpd
Unaccounted for water	10.91% of water pumped	813,383	gpd, avg
Acceptable unaccounted for	10.00%	745,335	gpd, avg
Excess unaccounted for		68,048	gpd, avg

Used & Useful Analysis in accordance with Rule 25-30.4325::
Water Treatment Plant

Percent Used & Useful = (A + B + C - D)/E x 100%, where:		100.00%
A =	Peak demand	13,770,000 gpd
B =	Property needed to serve five years after TY	0 gpd
C =	Fire flow demand	150,000 gpd
D =	Excess unaccounted for water	68,048 gpd
E =	Firm Reliable Capacity (16 hours)	13,320,960 gpd

Storage

Percent Used & Useful = (A + B + C - D)/E x 100%, where:		100.00%
A =	Peak demand	13,770,000 gallons
B =	Property needed to serve MDD five years after TY	0 gallons
C =	Fire flow demand	150,000 gallons
D =	Excess unaccounted for water	68,048 gallons
E =	Firm Reliable Capacity	3,127,500 gallons

The above used & useful factor is applicable to distribution reservoirs account.

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

**Sanlando Utilities Corp.
Docket No.: 110257-WS
Test Year Ended: December 31, 2010**

**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).

<u>Line No.</u>		
Wekiva Plant		
1	(A) Used and useful flow, GPD	
2	AADF	<u>1,718,652</u>
3	(B) Property needed for post test year period (see F-8)	<u>101,431</u>
4	(C) Permitted capacity	<u>2,900,000</u>
5	(D) Used and useful percentage	<u>62.76%</u>
6	(E) Non-used and useful percentage	<u>37.24%</u>
7	[F] Used and useful percentage for rate case purposes (see note).	<u>100.00%</u>

NOTE: In Docket No. 900338-WS, the PSC recognized that the utility's expansion to 29 MGD capacity was a prudent economic decision and that if the used & useful evaluation was based simply on flows, the result would penalize the utility for making "what we consider to be an economically prudent decision" for an expansion "that was the result of DER [now DEP] requirements to insure adequate backup and wasteload allocation." The recent level of flows reflect the state of the economy, but do not reflect on the prudence of the decision made at the time of the expansion. The plant should still be considered 100% used & useful.

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, GPD	
2	AADF	<u>246,238</u>
3	(B) Property needed for post test year period (see F-8)	<u>-</u>
4	(C) Permitted capacity	<u>500,000</u>
5	(D) Used and useful percentage	<u>49.25%</u>
6	(E) Non-used and useful percentage	<u>50.75%</u>
7	[F] Used and useful percentage for rate case purposes (see note).	<u>100.00%</u>

NOTE: Used & useful for this plant was last determined in Docket No. 900338-WS and was found to be 100% used & useful. In that case, the historic year was 1989 and the PSC found the system to be built out. Since that case, as expected with a built out system, total demand has not shown much change, except as it now reflects the current state of the economy. In 1989, consistent with PSC policy, the plant was evaluated based on the MDD. Commission policy has changed since then, requiring the evaluation to be done on the basis of AADF for this plant. This change in policy along with reduced use due to economic conditions, has resulted in a reduction in the calculated percent U&U, even though neither the plant nor the customers have changed. The system is still as built out and as used & useful as it was in 1989. The utility should not be penalized in evaluating an existing facility constructed some 27 years before the policy change or because of economic conditions beyond its control. The plant should be considered 100% used & useful.

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

**Sanlando Utilities Corp.
Docket No.: 110257-WS
Test Year Ended: December 31, 2010**

**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

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 No. 900338-WS.

Margin Reserve Calculations

Florida Public Service Commission

Sanlando Utilities Corp.
Docket No.: 110257-WS
Test Year Ended: December 31, 2010

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-9)	0 ERC/yr	
PT =	Post test year period per statute	5 yrs	
U =	Unit of measure utilized in U&U calculations	1,222 gpd/ERC	*
PN =	Property needed expressed in U units	0 gpd/ERC	

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

Wastewater Treatment & Related Facilities (Wekiva)

PN = EG x PT x U

where:

EG =	Equivalent annual growth in ERCs (see F-10)	94 ERC/yr	
PT =	Post test year period per statute	5 yrs	
U =	Unit of measure utilized in U&U calculations	216 gpd/ERC	*
PN =	Property needed expressed in U units	101,431 gpd/ERC	

* Based on 2010 AADF for both plants divided by average ERCs from Schedule F-10.

Wastewater Treatment & Related Facilities (Woodlands/Des Pinar)

System is built out.

Distribution & Collection Systems

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

Equivalent Residential Connections - Water

Florida Public Service Commission

Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: December 31, 2010

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

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

Line No.	(1) Year	(2) SFR Customers		(4) Average	(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending						
1	2006	9,346	9,369	9,358	2,521,690,183	269,483	3,073,281,490	11,404	
2	2007	9,369	9,403	9,386	2,298,932,341	244,932	2,848,182,382	11,628	1.97%
3	2008	9,403	9,351	9,377	2,116,065,788	225,666	2,631,244,877	11,660	0.27%
4	2009	9,351	9,363	9,357	2,042,411,756	218,276	2,455,475,567	11,249	-3.52%
5	2010	9,363	9,383	9,373	1,968,058,683	209,971	2,365,111,624	11,264	0.13%
Average Growth Through 4-Year Period (Col. 8)									-1.04%

Regression Analysis per Rule 25-30.431(2)(C) For Treatment Related Facilities	<u>X</u>	<u>Y</u>
Constant:	11639.15939	1 11,404 Actual
X Coefficient:	-65.9786891	2 11,628 Actual
R^2:	0.285524695	3 11,660 Actual
		4 11,249 Actual
		5 11,264 Actual
		10 10,979 Projected
Projected 5 year growth	(285) ERCs	
Annual average growth	(57)	
Use	0 ERCs	

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: December 31, 2010

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

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

Line No.	(1) Year	(2) SFR Customers		(4) Average	(5) SFR Water Gallons Sold to WW Cust.	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs	
		Beginning	Ending							
1	2006	7,859	7,849	7,854	1,571,797,680	200,127	1,674,832,524	8,369		
2	2007	7,849	7,877	7,863	1,678,122,636	213,420	1,774,704,729	8,316	-0.64%	
3	2008	7,877	7,813	7,845	1,555,535,908	198,284	1,770,045,094	8,927	7.35%	
4	2009	7,813	7,829	7,821	1,508,723,548	192,907	1,747,539,451	9,059	1.48%	
5	2010	7,829	7,851	7,840	1,466,749,478	187,085	1,704,708,892	9,112	0.58%	
								Average Growth Through 5-Year Period (Col. 8)		3.14%

Note: Wastewater is treated at two independent plants, Wekiva and Woodlands.
 There is no breakdown of customers and use by each area.

Regression Analysis per Rule 25-30.431(2)(C)
 For Treatment Related Facilities based on ERCs

	X	Y
Constant:	8087.545463	1 8,369 Actual
X Coefficient:	222.9606357	2 8,316 Actual
R^2:	0.787180571	3 8,927 Actual
		4 9,059 Actual
		5 9,112 Actual
		10 10,317 Projected

Projected 5 year growth 1,205 ERCs
 Annual average growth 241

Use, for Wekiva (Woddlands built out), based on 2009,10 average 94 ERCs

Schedule of Water Rate Base

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Schedule Year Ended: 12/31/2010
 Interim Final
 Historic Projected

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

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

Line No.	(1) Description	(2) Average Amount Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 24,623,945	\$ (2,228,950) (A)	\$ 22,394,995	A-3, A-5
2					
3	Utility Land & Land Rights	128,519	213 (A)	128,732	A-3, A-5
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work in Progress	10,151	(10,151) (B)	-	A-3
8					
9	Less: Accumulated Depreciation	(12,371,122)	1,022,971 (C)	(11,348,151)	A-3, A-9
10					
11	Less: CIAC	(11,942,826)	522,723 (D)	(11,420,103)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	9,038,180	(71,829) (E)	8,966,351	A-3, A-14
14					
15	Acquisition Adjustments	-			-
16					
17	Accum. Amort. of Acq. Adjustments	-			-
18					
19	Advances For Construction	-			A-3, A-16
20					
21	Working Capital Allowance		134,032 (F)	134,032	A-3, A-17
22					
23	Total Rate Base	\$ 9,486,847	\$ (630,991)	\$ 8,855,856	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Schedule Year Ended: 12/31/2010
 Interim Final
 Historic Projected

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

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

Line No.	(1) Description	(2) Average Amount Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 25,530,759	\$ 1,374,420 (A)	\$ 26,905,179	A-3, A-6
2					
3	Utility Land & Land Rights	203,894	166 (A)	204,060	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work in Progress	28,411	(28,411) (B)	-	A-3
8					
9	Less: Accumulated Depreciation	(13,380,589)	(672,549) (C)	(14,053,138)	A-3, A-10
10					
11	Less: CIAC	(13,202,126)	643,365 (D)	(12,558,761)	A-3, A-12
12					
13	Accumulated Amortization of CIAC	10,007,078	95,649 (E)	10,102,727	A-3, A-14
14					
15	Acquisition Adjustments	-			-
16					
17	Accum. Amort. of Acq. Adjustments	-			-
18					
19	Advances For Construction				A-3, A-16
20					
21	Working Capital Allowance	-	217,291 (F)	217,291	A-3, A-17
22					
23	Total Rate Base	\$ 9,187,427	\$ 1,629,930	\$ 10,817,358	

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) Roll forward UPIS Per COA for 1/1/2010 - 11/30/2010 (booked 12/2010)		
3	301.1 / 351.1 Organization	(443)	(396)
4	302.1 / 352.1 Franchises	(122,700)	(78,218)
5	303.2 Land & Land Rights Source of Supply	(24,609)	
6	303.3 Land & Land Rights Water Treatment	(4,615)	
7	303.5 / 353.7 Land & Land Rights General Plt	(2,352)	(188,210)
8	304.3 Structures & Improvements Water Treatment	1,941,257	
9	304.5 / 354.7 Structures & Improvements General Plt	(1,950,083)	(4,352,271)
10	307.2 Wells & Springs	9,255	
11	311.2 Electric Pump Equip SOS	6,340	
12	311.3 Electric Pump Equip Water Treatment	68,846	
13	311.4 Electric Pump Equip T & D	(6,339)	
14	320.3 Water Treatment Equipment	(87)	
15	330.4 Distribution Reservoirs & Standpipes	(35,105)	
16	331.4 Transmission & Distribution Mains	(219,885)	
17	333.4 Service Lines	(2)	
18	334.4 Meters	(406)	
19	340.5 / 390.7 Office Furniture & Equipment	(3,529)	(2,754)
20	343.5 / 393.7 Tools, Shop & Garage Equipment	(7,998)	(6,241)
21	344.5 Laboratory Equipment	2,238	1,746
22	346.5 / 396.7 Communication Equipment	(15,712)	(12,260)
23	347.5 / 397.7 Miscellaneous Equipment	6,590	5,142
24	348.5 Other Tangible Plant - Water	22,697	
25	353.5 Land & Land Rights Reclaimed Water		188,210
26	354.3 Structures & Improvements - Pump Lift Station		(4,891)
27	354.4 Structures & Improvements - Treatment & Disposal		4,352,271
28	360.2 Force Mains		(193,610)
29	361.2 Sewer Gravity Mains / Manholes		150,603
30	363.2 Services to Customers		194,451
31	371.3 Pumping Equipment		462
32	375.6 Reuse Transmission & Distribution		(295,299)
33	380.4 Treatment & Disposal Equip Wastewater Treatment		(38,955)
34	389.4 Other Plt & Misc. Equipment		(111)
35			
36		Total Restatement of UPIS	\$ (336,642) \$ (280,330)
37	(2) Restate rate base allocations from WSC / Utilities Inc.		
38	302.1 Franchises	(610)	-
39	303.5 / 353.7 Land & Land Rights	213	166
40	304.5 / 354.7 Structures & Improvements	22,950	17,907
41	340.5 / 390.7 Office Furniture & Equipment	(18,183)	(14,188)
42	343.5 / 393.7 Tools, Shop & Garage Equipment	4,080	3,183
43	344.5 / 394.7 Laboratory Equipment	2,324	1,813
44	346.5 / 396.7 Communication Equipment	(71,184)	-
45	348.7 Water Plant Allocated	(60,411)	8,882
46		Total Rate Base Allocations from Utilities Inc.	\$ (60,411) \$ 8,882
47	(3) Common Plant Allocations between Systems		
48	304.5 / 354.7 Structures & Improvements	(214,103)	214,103
49	340.5 / 390.7 Office Furniture & Equipment	(998,168)	998,168
50	341.5 / 341.7 Transportation Equipment	(396,223)	396,223
51	343.5 / 393.7 Tools, Shop & Garage Equipment	(123,126)	123,126
52	344.5 / 394.7 Laboratory Equipment	(9,617)	9,617
53	345.5 / 395.7 Power Operated Equipment	(238)	238
54	346.5 / 396.7 Communication Equipment	(11,704)	11,704
55	347.5 / 397.7 Miscellaneous Equipment	35,579	(35,579)
56	348.5 / 398.7 Other Plant Allocated	(9,801)	9,801
57		Total Common Plant Allocations between Systems	\$ (1,727,402) \$ 1,727,402
58			
59	(4) 351 / 391 Adjust for Vehicle usage by Sanlando	\$ (104,282)	\$ (81,368)
60			
61		Adjustments to Test Year Utility Plant in Service	\$ (2,228,737) \$ 1,374,586

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	\$ (10,151)	\$ (28,411)
3	Total Construction Work in Progress	\$ (10,151)	\$ (28,411)
4	(C) Accumulated Depreciation		
5	(1) Roll forward Accum Depreciation Per COA for 1/1/2010 - 11/30/2010 (booked 12/2010)		
6	301.1 / 351.1 Organization	14	(793)
7	302.1 / 352.1 Franchises	13,526	22,710
8	304.2 Structures & Improvements Source of Supply	13,169	
9	304.3 Structures & Improvements Water Treatment	(167,133)	
10	304.5 Office Structures & Improvements	114,304	3,382,968
11	307.2 Wells & Springs	(308)	
12	308.2 Infiltration Gallery	1,760	
13	309.2 Supply Main	1	
14	310.2 Power Generation Equipment	(36)	
15	311.2 Electric Pump Equip SOS	(26)	
16	311.3 Electric Pump Equip Water Treatment	(6,244)	
17	311.4 Electric Pump Equip T & D	(1)	
18	320.3 Water Treatment Equipment	(321)	
19	330.4 Distribution Reservoirs & Standpipes	11,734	
20	331.4 Transmission & Distribution Mains	57,373	
21	333.4 Service Lines	(781)	
22	334.4 Meter Installations	(148)	
23	334.4 Meters	(1,762)	
24	335.4 Hydrants	(107)	
25	336.4 Backflow Prevention Devices	(15)	
26	339.3 Other Miscellaneous Equipment Water Treatment	(83)	
27	339.4 Other Miscellaneous Equipment Transmission & Distribution	(456)	
28	340.5 / 390.7 Office Furniture & Equipment	8,475	6,613
29	343.5 / 393.7 Tools, Shop & Garage Equipment	11,940	9,316
30	344.5 Laboratory Equipment	(4,299)	(3,354)
31	345.5 Power Operated Equipment	(45)	(35)
32	346.5 / 396.7 Communication Equipment	21,797	17,008
33	347.5 / 397.7 Miscellaneous Equipment	690	538
34	348.5 Other Plant	(75)	
35	354.2 Structures & Improvements - Collection		(3)
36	354.3 Structures & Improvements - Pump Lift Station		(57,862)
37	354.4 Structures & Improvements Wastewater Treatment		(3,378,362)
38	355.2 Power Generation Equipment Collection		15
39	355.2 Power Generation Equipment Treatment & Disposal		(42)
40	360.2 Force Mains		(829)
41	361.2 Sewer Gravity Mains		(76,566)
42	363.2 Services to Customers		6,385
43	364.2 Flow Measuring Devices		(96)
44	366.6 Reuse Services		(25)
45	367.6 Reuse Meters & Installations		(4)
46	371.3 Pumping Equipment		(277)
47	371.5 Pumping Equipment Reclaimed Water Treatment		(67)
48	374.6 Reuse Distribution Reservoirs		2
49	375.6 Reuse Transmission & Distribution		57,127
50	380.4 Treatment & Disposal Equip Wastewater Treatment		(43,078)
51	382.4 Outfall Lines		(20)
52	389.2 Other Plant Collection		(80)
53	389.3 Other Plant Pump		(1,424)
54	389.4 Other Plant Wastewater Treatment		(1,268)
55	389.5 Other Plant Reclaimed Water Treatment		(182)
56	Total Adjustment to Accum Depreciation per COA	\$ 72,944	\$ (61,686)
57	(2) Restate rate base allocations from WSC / Utilities, Inc.		
58	302.1 Franchises	18	-
59	304.5 / 354.7 Structures & Improvements	(12,693)	(9,904)
60	340.5 / 390.7 Office Furniture & Equipment	87,798	68,507
61	343.5 / 393.7 Tools, Shop & Garage Equipment	(3,175)	(2,477)
62	346.5 / 396.7 Communication Equipment	4,272	3,333
63	348.7 Water Plant Allocated	19,129	-
64	Total Rate Base Allocation Adjustment from Utilities, Inc.	\$ 95,351	\$ 59,459

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

Line No.	Description	Water	Wastewater
1	(C) Accumulated Depreciation		
2	(3) Common Plant Allocations between Systems		
3	304.5 / 354.7 Structures & Improvements	76,291	(76,291)
4	340.5 / 390.7 Office Furniture & Equipment	389,240	(389,240)
5	341.5 / 341.7 Transportation Equipment	309,919	(309,919)
6	343.5 / 393.7 Tools, Shop & Garage Equipment	7,745	(7,745)
7	344.5 / 394.7 Laboratory Equipment	2,072	(2,072)
8	345.5 / 345.7 Power Operated Equipment	(2)	2
9	346.5 / 396.7 Communication Equipment	(24,961)	24,961
10	347.5 / 397.7 Miscellaneous Equipment	(9,181)	9,181
11	Total Common Plant Allocations between Systems	\$ 751,122	\$ (751,122)
12			
13	(4) Adjust accumulated depreciations for Vehicle usage by Sanlando	\$ 103,554	\$ 80,800
14			
15	Total Adjustments to Test Year Accumulated Depreciation	\$ 1,022,971	\$ (672,549)
16	(D) Contributions in Aid of Construction		
17	(1) Roll forward CIAC Per COA for 1/1/2010 - 11/30/2010 (booked 12/2010)		
18	Transmission & Distribution Mains	117,126	-
19	Service Lines	18,712	(104,988)
20	Force Mains	-	107,315
21	Gravity Mains / Manholes	-	104,052
22	Outfall Lines	-	9,800
23	Adjustments CIAC - Lines	\$ 135,838	\$ 116,178
24	Meters	18,308	-
25	Meter Installations	649	-
26	Hydrants	11,057	-
27	Adjustments CIAC - Meters & Meter Installations	\$ 30,014	\$ -
28	Structures & Improvements Source of Supply	805	-
29	Structures & Improvements Water Treatment	4,185	-
30	Wells & Springs	10,923	-
31	Electric Pump Equipment Water Treatment	19,741	-
32	Water Treatment Equipment	5,260	-
33	Distribution Reservoirs & Standpipes	17,056	-
34	Other Tangible	354,593	-
35	Structures & Improvements Pump Lift Station	-	25,480
36	Structures & Improvements Wastewater Treatment	-	(3,046,305)
37	Structures & Improvements General Plant	-	3,500,218
38	Plant Mod Fee	-	(1,641)
39	Treatment & Disposal Treatment Equipment	-	69,677
40	Adjustments CIAC - Property	\$ 412,563	\$ 547,427
41			
42	Tap	(40,309)	(20,241)
43	Total Adjustments CIAC per COA	\$ 538,105	\$ 643,365
44	(2) Reclass CIAC from Miscellaneous Revenues:		
45	CIAC Suspense	(10,000)	-
46	Connection Meter Fee	(5,383)	-
47	Total Adjustments to Reclass CIAC	\$ (15,383)	\$ -
48			
49	Total Adjustments CIAC	\$ 522,723	\$ 643,365

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) Roll forward Accum Amort CIAC Per COA for 1/1/2010 - 11/30/2010 (booked 12/2010)		
3	Transmission & Distribution Mains	(177,433)	-
4	Service Lines	5,559	72,452
5	Force Mains	-	(70,086)
6	Gravity Mains / Manholes	-	(31,114)
7	Outfall Lines	-	8,258
8	Adjustments CIAC Amortization - Lines	\$ (171,873)	\$ (20,491)
9	Meters	1,848	-
10	Meter Installations	70	-
11	Hydrants	1,117	-
12	Adjustments CIAC Amortization - Meters & Meter Installations	\$ 3,036	\$ -
13	Orginazation	238,005	183,284
14	Structures & Improvements Source of Supply	(2,269)	-
15	Structures & Improvements Water Treatment	866	-
16	Wells & Springs	2,345	-
17	Electric Pump Equipment Water Treatment	(3,290)	-
18	Electric Pump Equipment SRC	(11,346)	-
19	Electric Pump Equipment Trans & Dist	(522)	-
20	Water Treatment Equipment	(25,383)	-
21	Distribution Reservoirs & Standpipes	(29,435)	-
22	Other Tangible	(26,345)	-
23	Structures & Improvements Pump Lift Station	-	(56,833)
24	Structures & Improvements Wastewater Treatment	-	2,701,822
25	Structures & Improvements General Plant	-	(2,587,753)
26	Plant Mod Fee	63	(5)
27	Treatment & Disposal Treatment Equipment	-	(119,695)
28	Reserve Capacity Fee	13	(49)
29	Plant Mtr Fee	106	-
30	Adjustments CIAC Amortization - Property	\$ 142,807	\$ 120,771
31			
32	Tap	\$ (45,798)	\$ (4,632)
33			
34	Total Adjustments Accumulated Amortization CIAC per COA	\$ (71,829)	\$ 95,649
35			
36	(F) Working Capital		
37	Per Schedule A17	\$ 134,032	\$ 217,291
38	(G) Restate Deferred Assets allocations from WSC / Utilities Inc.		
39	Deferred Rate Case Expense	951	742
40	Rate Case Accumulated Amortization	(327)	(255)
41	Deferred Maintenance	(2,361)	(1,842)
42	Deferred Maintenance Accumulated Amortization	3,252	2,537

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010
 Interim Final
 Historic or Projected

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 3,281,289	\$ 235,705 (A)	\$ 3,516,995	\$ 365,417 (A)	\$ 3,882,412	B-4, B-3
2							
3	Operation & Maintenance	2,131,700	65,085 (B)	2,196,785	(B)	2,196,785	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	112,219	147,655 (C)	259,874	(C)	259,874	B-13, B-3
6							
7	Amortization	-		0		-	B-3
8							
9	Taxes Other Than Income	473,115	(16,650) (D)	456,465	16,444 (D)	472,909	B-15, B-3
10							
11	Provision for Income Taxes	79,778	38,592 (E)	118,370	131,319 (E)	249,689	C-1, B-3
12							
13	OPERATING EXPENSES	2,796,812	234,682	3,031,494	147,763	3,179,257	
14							
15	NET OPERATING INCOME	\$ 484,477	\$ 1,023	\$ 485,501	\$ 217,654	\$ 703,155	
16							
17							
18	RATE BASE	\$ 9,486,847	\$ (630,991)	\$ 8,855,856		\$ 8,855,856	
19							
20							
21	RATE OF RETURN	5.11 %		5.48 %		7.94%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010
 Interim Final
 Historic or Projected

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 3,602,240	\$ (145,707) (A)	\$ 3,456,533	\$ 451,004 (A)	\$ 3,907,537	B-4, B-3
2							
3	Operation & Maintenance	2,189,391	62,333 (B)	2,251,723	(B)	2,251,723	B-6, B-3
4	Depreciation, net of CIAC Amort.	(75,463)	606,423 (C)	530,960	(C)	530,960	B-14, B-3
6							
7	Amortization	-	-	0	-	-	B-3
8							
9	Taxes Other Than Income	383,202	20,040 (D)	403,242	20,295 (D)	423,537	B-15, B-3
10							
11	Provision for Income Taxes	64,616	(384,274) (E)	(319,658)	162,076 (E)	(157,582)	C-1, B-3
12							
13	OPERATING EXPENSES	2,561,746	304,522	2,866,268	182,371	3,048,639	
14							
15	NET OPERATING INCOME	\$ 1,040,494	\$ (450,229)	\$ 590,265	\$ 268,633	\$ 858,898	
16							
17							
18	RATE BASE	\$ 9,187,427	\$ 1,629,930	\$ 10,817,358		\$ 10,817,358	
19							
20							
21	RATE OF RETURN	11.33 %		5.46 %		7.94%	

Schedule of Adjustments to Operating Income

Company: Sanlando Utilities Corp.

Test Year Ended: 12/31/2010

Interim [X] Final []

Historic [X] or Projected []

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

Florida Public Service Commission

Schedule: B-3 (Interim)

Page 1 of 4

Docket No.: 110257-WS

Preparer: Kirsten Markwell

Line No.	Description	Water	Wastewater
1	(A) Adjustments to Revenues		
2	<u>(1) Annualized Revenue</u>		
3	Annualized water/sewer revenues per Schedule E-2	\$3,551,882	\$3,518,912
4	Test Year water/sewer revenues per Schedule E-2	\$3,293,295	\$3,672,119
5	Adjustment required	\$ 258,587	\$ (153,207)
6			
7	<u>(2) Miscellaneous Service Revenues</u>		
8	To adjust allocations between systems	\$ (7,499)	\$ 7,499
9	To reclass CIAC Suspende	\$ (10,000)	
10	To reclass Connection Meter Fee	\$ (5,383)	
11	Total Adjustment to Miscellaneous Revenues	\$ (22,882)	\$ 7,499
12			
13	<u>(2) Revenue Increase</u>		
14	Increase in revenue required by the Utility to realize a	365,417	451,004
15	7.94% % rate of return	\$ 365,417	\$ 451,004
16			
17	Total Adjustments to Revenues	\$ 601,122	\$ 305,297
18			
19	(B) Adjustments to Operations & Maintenance Expenses		
20	<u>(1) Restate Expense Allocations from WSC / Utilities Inc.</u>		
21	Employee Pension & Benefits	313	244
22	Chemicals	(2,836)	(2,213)
23	Materials & Supplies	2,163	1,707
24	Contractual Services - Engineering	7	5
25	Contractual Services - Acct	1,010	788
26	Contractual Services - Legal	249	194
27	Contractual Services - Testing	4	3
28	Contractual Services - Other	7,719	6,023
29	Equipment Rentals	2	1
30	Insurance Other	1,064	830
31	Rate Case Amort Exp	232	181
32	Misc Reg Matters Comm Exp	144	112
33	Agency Expense	21	17
34	Miscellaneous Expense	10,043	7,836
35	Total restatement of Expense Allocations	\$ 20,134	\$ 15,729
36	<u>(2) Adjust Allocation of General Expense Between Systems based on ERC</u>		
37	601 / 701 Salary & Wages	9,310	(9,310)
38	603 / 703 Salary & Wages - Officers	840	(840)
39	604 / 704 Employee Pension & Benefits	3,113	(3,113)
40	620 / 720 Materials & Supplies	(5,256)	5,256
41	631 / 731 Contractual Services - Engr	35	(35)
42	632 / 732 Contractual Services - Acct.	301	(301)
43	633 / 733 Contractual Services - Legal	238	(238)
44	635 / 735 Testing	36	(36)
45	636 / 736 Contractual Services - Other	1,818	(1,818)
46	650 / 750 Transportation	1,258	(1,258)
47	659 / 759 Insurance - Other	1,493	(1,493)
48	666 / 766 Regulatory Commission Exp	588	(588)
49	666 / 766 Regulatory Commission Exp Other	57	(57)
50	670 / 770 Bad Debt	134	(134)
51	675 / 775 Miscellaneous	2,500	(2,500)
52	Total O&M Adjustments related to Salary	\$ 16,467	\$ (16,467)
53	<u>(3) Amortization Other Expense</u>		
54	(a) Reflect amortization for gain on sale of land	(3,681)	
55	Total adjustment to Amortization Other Expense	\$ (3,681)	\$ -
56	<u>(4) To Annualize/Increase Salaries and related Expenses</u>		
57	601 / 701 Salary & Wages	72,620	46,664
58	603 / 703 Salary & Wages - Officers	4,423	3,451
59	604 / 704 Employee Pension & Benefits	(10,107)	(9,261)
60	650 / 750 Transportation	(8,638)	(6,740)
61	Total adjustment to Salaries and related Expenses	58,298	34,114
62	<u>(5) Chemical Expense</u>		
63	(a) Adjustment for prior/subsequent periods -Chlorine	(4,388)	
64	(b) Adjustment to remove allocations	(5,049)	
65	(c) Adjustment to remove erroneous entry	1,007	
66	(d) Adjustments from prior/subsequent periods -Other Chemicals	490	
67	(e) Aquadene expense true-up	10,764	
68	(f) All Reclassify Phosphorus removal expense	(10,264)	10,264
69	(g) Allocate Chemical Expense between systems	(18,693)	18,693
70	Total Adjustment to Chemical Expense	\$ (26,134)	\$ 28,957

Schedule of Adjustments to Operating Income

Company: Sanlando Utilities Corp.

Test Year Ended: 12/31/2010

Interim [X] Final []

Historic [X] or Projected []

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

Florida Public Service Commission

Schedule: B-3 (Interim)

Page 2 of 4

Docket No.: 110257-WS

Preparer: Kirsten Markwell

Line No.	Description	Water	Wastewater
1	(B) Adjustments to O & M Expense (contd.)		
2	(5) Reclass Miscellaneous expense to Contractual Testing		
3	635 / 735 Testing	\$ 25,818	\$ 15,993
4	675 / 775 Miscellaneous	\$ (25,818)	\$ (15,993)
5		\$ -	\$ -
6			
7	Total Adjustment required to O & M Expenses	\$ 65,085	\$ 62,333
8	(C) Adjustments to Depreciation Expense		
9	(1) Adjust Common Plant Allocations between Systems based on ERC		
10	304.5 / 354.7 Structures & Improvements	105	(105)
11	340.5 / 390.7 Office Furniture & Equipment	2,289	(2,289)
12	341.5 / 341.7 Transportation Equipment	625	(625)
13	343.5 / 393.7 Tools, Shop & Garage Equipment	210	(210)
14	344.5 / 394.7 Laboratory Equipment	31	(31)
15	345.5 / 395.7 Power Operated Equipment	13	(13)
16	346.5 / 396.7 Communication Equipment	107	(107)
17	347.5 / 397.7 Miscellaneous Equipment	87	(87)
18	Total Common Plant Depreciation Exp Allocations	\$ 3,468	\$ (3,468)
19	(2) Restating Depreciation Expense per Commission Ordered Adjustment		
20	301.1 / 351.1 Organization	(12)	197,270
21	302.1 / 352.1 Franchises	(124,524)	(66,175)
22	304.2 Structures & Improvements Source of Supply	(170,348)	-
23	304.3 Structures & Improvements Water Treatment	2,281,823	-
24	304.5 / 354.7 Office Structures & Improvements	(66,158)	(1,426,057)
25	307.2 Wells & Springs	(70)	-
26	308.2 Infiltration Gallery	234	-
27	310.2 Power Generation Equipment	(2,082,048)	-
28	311.2 Electric Pump Equipment Source	343	-
29	311.4 Electric Pump Equipment T & D	(1)	-
30	311.3 Electric Pump Equip Water Treatment	49,751	-
31	320.3 Water Treatment Equipment	(459)	-
32	330.4 Distribution Reservoirs & Standpipes	(34,915)	-
33	331.4 Transmission & Distribution Mains	(191,513)	-
34	333.4 Service Lines	(201)	-
35	334.4 Meters / Meter Installations	55,284	-
36	335.4 Hydrants	(29)	-
37	336.4 Backflow Prevention Devices	(9)	-
38	339.3 Other Miscellaneous Equipment Water Treatment	(54)	-
39	339.4 Other Miscellaneous Equipment Transmission & Distribution	(7)	-
40	340.5 / 390.7 Office Furniture & Equipment	2,688	2,098
41	343.5 / 393.7 Tools, Shop & Garage Equipment	(38)	(30)
42	344.5 / 394.7 Laboratory Equipment	27	21
43	345.5 / 395.7 Power Operated Equipment	60	47
44	346.5 / 396.7 Communication Equipment	(1,951)	(1,522)
45	347.5 / 397.7 Miscellaneous Equipment	(1,052)	(821)
46	348.5 / 398.7 Other Plant	386,429	-
47	354.2 Structures & Improvements - Collection		9
48	354.3 Structures & Improvements - Pump Lift Station		(66,738)
49	354.4 Structures & Improvements Wastewater Treatment		1,430,045
50	355.2 Power Generation Equipment Collection		(29)
51	355.4 Power Generation Equipment Wastewater Treatment		29
52	360.2 Force Mains		(222,295)
53	361.2 Sewer Gravity Mains / Manholes		99,214
54	363.2 Services to Customers		224,348
55	364.2 Flow Measuring Devices		(76)
56	366.6 Reuse Services		(28)
57	367.6 Reuse Meter Installation		4
58	371.3 Pumping Equipment		(2,210)
59	371.5 Pumping Equipment Reclaimed Water Treatment		(24)
60	374.5 Reuse Distribution Reservoirs		(27)
61	375.6 Reuse Transmission & Distribution		(278,371)
62	380.4 Treatment & Disposal Equip Wastewater Treatment		(70,093)
63	382.4 Outfall Lines		(21)
64	389.2 Other Plant Collection		(64)
65	389.3 Other Plant Pump		(169)
66	389.4 Other Plant Wastewater Treatment		(404)
67	389.5 Other Plant Wastewater		(136)
61	Total Adjustment to Depr Exp per COA	\$ 103,251	\$ (182,207)

Schedule of Adjustments to Operating Income

Company: Sanlando Utilities Corp.

Test Year Ended: 12/31/2010

Interim [X] Final []

Historic [X] or Projected []

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

Florida Public Service Commission

Schedule: B-3 (Interim)

Page 3 of 4

Docket No.: 110257-WS

Preparer: Kirsten Markwell

Line No.	Description	Water	Wastewater
1	(C) Adjustments to Depreciation Expense (contd.)		
2	(3) Restating Depreciation expense allocations from WSC / Utilities Inc.		
3	304.5 / 354.7 Structures & Improvements	1,028	802
4	340.5 / 390.7 Office Furniture & Equipment	(357)	(279)
5	343.5 / 393.7 Tools, Shop & Garage Equipment	(234)	(182)
6	344.5 / 394.7 Laboratory Equipment	36	28
7	346.5 / 396.7 Communication Equipment	(1,580)	(1,233)
8	Total Adjustment Depr Expense- Reclassified Plant	\$ (1,107)	\$ (863)
9			
10	(4) Adjust depreciation expense for Vehicle usage by Sanlando	\$ (12,824)	\$ (10,006)
11			
12	(5) Annualize depreciation expense for plant additions during TY		
13	304.2 Structures & Improvements SOS	\$ 30	
14	304.3 Structures & Improvements WTP	25	
15	311.2 Pumping Equipment Electric SOS	3,778	
16	311.3 Pumping Equipment Electric WTP	4,029	
17	311.4 Pumping Equipment Electric T&D	6	
18	320.3 Water Treatment Equipment	11	
19	330.4 Distribution Reservoirs & Standpipes	7	
20	331.4 T & D Mains	1,032	
21	333.4 Services	1,207	
22	334.4 Meters / Meter Installations	(309)	
23	335.4 Hydrants	300	
24	336.4 Backflow Prevention Devices	14	
25	339.4 Other Misc Plant T&D	(160)	
26	340.5 / 390.7 Office Furniture & Equip	15	12
27	343.5 / 393.7 Tools, Shop & Garage	27	21
28	344.5 / 394.7 Laboratory Equipment	16	13
29	345.5 / 395.7 Power Operated Equipment	14	11
30	347.5 / 397.7 Miscellaneous Equipment	(2)	(2)
31	354.3 Structures & Improvement Lift Station		(147)
32	354.4 Structures & Improvement WWTP		7
33	360.2 Collection Sewers - Force		897
34	361.2 Collection Sewers - Gravity		371
35	363.2 Services to Customers		488
36	367.6 Reuse Meter Installations		21
37	371.3 Pumping Equipment Wastewater		1,197
38	371.5 Pumping Equipment Reclaimed Water Treatment		15
39	375.6 Reuse T & D		25
40	380.4 T&D Wastewater Treatment		2,893
41	Total Adjustment to Depreciation Expense	10,039	5,822
42	(8) Restating CIAC Amortization Exp Per Commission Ordered Adjustments:		
43	Structures & Improvement Source of Supply	653	
44	Structures & Improvement Water Treatment	6,265	
45	Wells & Springs	16,395	
46	Electric Pump Equipment Water Treatment	21,386	
47	Electric Pump Equipment Source	(11,267)	
48	Water Treatment Equipment	10,639	
49	Distribution Reservoirs & Standpipes	(19,925)	
50	Transmission & Distribution Mains	46,805	
51	Service Lines	30,023	
52	Meters	26,093	
53	Meter Installations	930	
54	Hydrants	9,646	
55	Reservation Capacity Fee	3	(27)
56	Plant Modification Fee	15	20,661
57	Water Plant Meter Fee	35	
58	Other Tangible	4,367	
59	Structures & Improvements Pump Lift Station		(32,881)
60	Structures & Improvements Wastewater Treatment		506,720
61	Structures & Improvements General		104,224
62	Force Mains		50,614
63	Gravity Mains / Manholes		89,282
64	Services to Customers		(43,033)
65	Treatment & Disposal Wastewater Treatment		96,961
66	Reuse Services		3,629
67	Outfall Lines		38,280
68	Tap	(96,149)	(35,925)
69	Adjustment to CIAC Amortization Expense	\$ 45,914	\$ 798,506

Schedule of Adjustments to Operating Income

Company: Sanlando Utilities Corp.

Test Year Ended: 12/31/2010

Interim [X] Final []

Historic [X] or Projected []

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

Florida Public Service Commission

Schedule: B-3 (Interim)

Page 4 of 4

Docket No.: 110257-WS

Preparer: Kirsten Markwell

Line No.	Description	Water	Wastewater
1	<u>(9) Annualize CIAC amortization for plant additions during TY</u>		
2	Transmission & Distribution Mains	\$ (341)	
3	Service Lines	(542)	
4	Hydrants	(122)	
5	Tap	(83)	
6	Force Mains		(753)
7	Gravity Mains / Manholes		(185)
8	Services to Customers		(277)
9	Reservation Capacity Fee		(147)
10		Adjustment to CIAC Amortization	(1,361)
11	Total Adjustment to Depreciation Exp, Net of Amortization	\$ 147,655	\$ 606,423
12			
13	(D) Taxes Other Than Income		
14	<u>(1) General Expense Allocations from Utilities Inc.</u>		
15	Property & Other General Taxes	8	6
16	Property Taxes	134	104
17	Franchise Tax	39	30
18		Adjustment to Property Taxes	\$ 181 \$ 141
19			
20	<u>(2) Adjust Payroll Taxes for salary allocations/ annualization / increase</u>	\$ (7,620)	\$ 5,946
21			
22	<u>(3) Regulatory Assessment Fees</u>		
23	(a) To adjust test year RAF's for annualized revenues	\$ 258,587	\$ (153,207)
24	RAF rate	0.045	0.045
25	RAF Adjustment Required for Annualized Revenues	\$ 11,636	\$ (6,894)
26			
27	<u>(4) Ad Valorem Taxes</u>		
28	(a) Adjust allocation based on Net Plant	\$ (20,847)	\$ 20,847
29			
30	Total Adjustments to Test Year TOTI	\$ (16,650)	\$ 20,040
31			
32	<u>(5) To adjust RAF's for requested revenues</u>		
33	Total Revenue Increase Requested	\$ 365,417	\$ 451,004
34	RAF rate	0.045	0.045
35	RAF Adjustment Required for Requested Revenues	\$ 16,444	\$ 20,295
36			
37	Total increase in Taxes Other Than Income	\$ (206)	\$ 40,335
38	(E) Provision for Income Taxes		
39	<u>(1) Adjustment to reflect income taxes for O & M adjustments per C-2</u>	\$ 39,162	\$ (383,828)
40	<u>(2) Adjustment to Deferred Income Taxes per C-5</u>	(570)	(445)
41			
42	Adjustment to Current Income Taxes	\$ 38,592	\$ (384,273)
43			
44	<u>(3) Adj. to Income taxes for increase per C-2</u>	\$ 131,319	\$ 162,076
45			
46	Total Adjustments to Provision for income Taxes	\$ 169,911	\$ (222,197)

Taxes Other Than Income (Interim Rates)

Florida Public Service Commission

Schedule: B-15 (Interim)

Page 1 of 1

Preparer: Kirsten Markwell

Company: Sanlando Utilities Corp.

Docket No.: 110257-WS

Test Year Ended: 12/31/2010

Historic [X] Projected []

Interim [X] Final []

Recap Schedules: B-1, B-2

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

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year	171,142	72,599	225,322	827	469,890
3	General Expense Allocations			3,225		3,225
4	Test Year Per Books	\$ 171,142	\$ 72,599	\$ 228,547	\$ 827	\$ 473,115
5						
6	Adjustments to Test Year (Explain):					
7	Allocation ad valorem tax between system per B-3			(20,847)		(20,847)
8	Restate allocations from WSC/Utilities Inc.			142	39	181
9	Payroll Tax for allocations/annualization/increase		(7,620)			(7,620)
10	Increase in RAFs associated with annualized water revenues per B-3	11,636		-	-	11,636
11	Total Test Year Adjustments	11,636	(7,620)	(20,705)	39	(16,650)
12						
13	Adjusted Test Year	182,778	64,979	207,842	866	456,465
14	Increase in ad valorem tax per B-3					
15	RAFs Assoc. with Revenue Increase	\$ 16,444				\$ 16,444
16	Total Adjustments for requested increases	16,444	-	-	-	16,444
17						
18	Total Balance	\$ 199,222	\$ 64,979	\$ 207,842	\$ 866	\$ 472,909
19						
20	WASTEWATER					
21	Test Year	138,619	58,802	182,501	668	380,590
22	General Expense Allocations			2,612		2,612
23	Test Year Per Books	\$ 138,619	\$ 58,802	\$ 185,113	\$ 668	\$ 383,202
24						
25	Adjustments to Test Year (Explain):					
26	Allocation ad valorem tax between system per B-3			20,847		20,847
27	Restate allocations from WSC/Utilities Inc.			111	30	141
28	Payroll Tax for allocations/annualization/increase		5,946			5,946
29	Increase in RAFs associated with annualized water	\$ (6,894)				\$ (6,894)
30	Total Test Year Adjustments	(6,894)	5,946	20,957	30	20,040
31	Adjusted Test Year	131,725	64,748	206,071	698	403,242
32	Increase in ad valorem tax per B-3					
33	RAFs Assoc. with Revenue Increase	20,295				20,295
34	Total Adjustments for requested increases	20,295	-	-	-	20,295
35						
36	Total Balance	\$ 152,020	\$ 64,748	\$ 206,071	\$ 698	\$ 423,537

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010
 Historic [X] or Projected []

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

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2(l)	\$ (21,103)	\$ (51,271)	\$ (72,374)	\$ 158,821	\$ (231,197)
2							
3	Deferred Income Tax Expense	C-5(l)	165,498	(1,015)	164,483	90,868	73,615
4							
5	ITC Realized This Year	C-8					
6							
7	ITC Amortization	C-8					
8	(3% ITC and IRC 46(f)(2))						
9							
10							
11	Total Income Tax Expense		\$ 144,395	\$ (52,286)	\$ 92,109	\$ 249,689	\$ (157,582)

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.: 110257-WS
 Test Year Ended: 12/31/2010
 Interim Final
 Historic Projected

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

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

Line No.	Total Per Books	Utility Adjustments(1)	Utility Adjusted	Adjust for Increase	Water
1	\$ 484,477	\$ 1,023	\$ 485,501	\$ 217,654	\$ 703,155
2	79,778	38,592	118,370	131,319	249,689
3					
4	564,255	39,616	603,871	348,973	952,844
5	371,704	(64,456)	307,248		307,248
6					
7	192,551	104,071	296,623	348,973	645,596
8					
9	Schedule M Adjustments:				
10	876		876		876
11	242,983		242,983		242,983
12	(470,703)		(470,703)		(470,703)
13					
14	(226,844)	-	(226,844)	-	(226,844)
15					
16	(34,293)	104,071	69,778	348,973	418,751
17					
18					
19	(34,293)	104,071	69,778	348,973	418,751
20	(1,886)	5,724	3,838	19,194	23,032
21	1,886		1,886		1,886
22					
23					
24	-	5,724	5,724	19,194	24,918
25					
26	(34,293)	98,347	64,054	329,779	393,833
27	0.34	0.34	0.34	0.34	0.34
28	(11,660)	33,438	21,778	112,125	133,903
29					
30	-	-	-	-	-
31					
32	(11,660)	33,438	21,778	112,125	133,903
33					
34	Summary:				
35	-	5,724	5,724	19,194	24,918
36	(11,660)	33,438	21,778	112,125	133,903
37					
38	\$ (11,660)	\$ 39,162	\$ 27,502	\$ 131,319	\$ 158,821
39					

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

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

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

Line No.		Total Per Books	Utility Adjustments(1)	Utility Adjusted	Adjust for Increase	Sewer
1	Net Utility Operating Income (Sch. B-2)	\$ 1,040,492	\$ (450,229)	\$ 590,263	\$ 268,633	\$ 858,896
2	Add: Income Tax Expense Per Books (Sch. B-2)	64,616	(384,274)	(319,658)	162,076	(157,582)
3						
4	Subtotal	1,105,108	(834,503)	270,605	430,709	701,314
5	Less: Interest Charges (Sch. C-3)	301,063	185,504	486,567		486,567
6						
7	Taxable Income Per Books	804,045	(1,020,007)	(215,962)	430,709	214,747
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	709		709		709
11	Timing Differences (From Sch. C-5)	196,819		196,819		196,819
12	Other Adjustments ¹	(1,029,345)		(1,029,345)		(1,029,345)
13						
14	Total Schedule M Adjustments	(831,817)	-	(831,817)	-	(831,817)
15						
16	Taxable Income Before State Taxes	(27,772)	(1,020,007)	(1,047,780)	430,709	(617,071)
17	Less: State Income Tax Exemption (\$5,000)					-
18						
19	State Taxable Income	(27,772)	(1,020,007)	(1,047,780)	430,709	(617,071)
20	State Income Tax (5.5% of Line 19)	(1,527)	(56,100)	(57,627)	23,689	(33,938)
21	Limited by NOL	1,527		1,527		1,527
22	Credits					
23						
24	Current State Income Taxes	-	(56,100)	(56,100)	23,689	(32,411)
25						
26	Federal Taxable Income (Line 16 - Line 24)	(27,772)	(963,907)	(991,680)	407,020	(584,660)
27	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
28	Federal Income Taxes (Line 26 x Line 27)	(9,443)	(327,728)	(337,173)	138,387	(198,786)
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-8)	-	-	-	-	-
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	(9,443)	(327,728)	(337,173)	138,387	(198,786)
33						
34	Summary:					
35	Current State Income Taxes (Line 24)	-	(56,100)	(56,100)	23,689	(32,411)
36	Current Federal Income Taxes (Line 32)	(9,443)	(327,728)	(337,173)	138,387	(198,786)
37						
38	Total Current Income Tax Expense (To C-1)	\$ (9,443)	\$ (383,828)	\$ (393,273)	\$ 162,076	\$ (231,197)
39						

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

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

Deferred Income Tax Expense - Water

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

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Schedule Year Ended: 12/31/2010
 Historic Projected
 Interim Final

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water
1	Timing Differences:				
2	Tax Depreciation and Amortization	\$ 235,195	\$ -	\$ 235,195	\$ 235,195
3	Book Depreciation and Amortization	112,219		112,219	112,219
4					
5	Difference	122,976	-	122,976	122,976
6					
7	Other Timing Differences (Itemize):				
8	Tap Fees	\$ 8,110	\$ -	8,110	8,110
9	Deferred Maintenance - Amort	7,259	(891)	6,368	6,368
10	Deferred Rate Case Exp	35,866	327	36,193	36,193
11	Deferred Rate Case Additions	(37,763)	(951)	(38,714)	(38,714)
12	Organization Exp - Amort	-	-	-	-
13	Other - Bad Debt	22	-	22	22
14	Other ¹	106,514	-	106,514	106,514
15					
16					
17	Total Timing Differences (To C-2)	242,983	(1,515)	241,468	241,468
18					
19	State Tax Rate	0.055	0.055	0.055	0.055
20	State Deferred Taxes (Line 15 x Line 17)	13,364	(83)	13,281	13,281
21	(Limited by NOL)				
22	Total State Tax Deferred	13,364	(83)	13,281	13,281
23					
24	Timing Differences For Federal Deferred Taxes				
25	(Line 15 - 20)	229,619	(1,432)	228,187	228,187
26	Federal Tax Rate	0.34	0.34	0.34	0.34
27					
28	Federal Deferred Taxes (Line 23 x Line 24)	78,074	(487)	77,587	77,587
29	Add: State Deferred Taxes (Line 18)	13,364	(83)	13,281	13,281
30					
31	Total Deferred Tax Expense (To C-1)	\$ 91,438	\$ (570)	\$ 90,868	\$ 90,868

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

Supporting Schedules: None
 Recap Schedules: C-2

Deferred Income Tax Expense - Sewer

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

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Schedule Year Ended: 12/31/2010
 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	Total Per Books	Utility Adjustments	Utility Adjusted	Wastewater
1	Timing Differences:				
2	Tax Depreciation and Amortization	\$ 183,516	\$ -	\$ 183,516	\$ 183,516
3	Book Depreciation and Amortization	(75,463)		(75,463)	(75,463)
4					
5	Difference	258,979	-	258,979	258,979
6					
7	Other Timing Differences (Itemize):				
8	Tap Fees	10,253	-	10,253	10,253
9	Deferred Maintenance - Amort	17,017	(695)	16,322	16,322
10	Deferred Rate Case Exp	27,985	255	28,240	28,240
11	Deferred Rate Case Additions	(29,466)	(742)	(30,208)	(30,208)
12	Organization Exp - Amort	(56,318)	-	(56,318)	(56,318)
13	Other - Bad Debt	17	-	17	17
14	Other ¹	(31,649)	-	(31,649)	(31,649)
15					
16					
17	Total Timing Differences (To C-2)	196,819	(1,182)	195,637	195,637
18					
19	State Tax Rate	0.055	0.055	0.055	0.055
20	State Deferred Taxes (Line 15 x Line 17)	10,825	(65)	10,760	10,760
21	(Limited by NOL)				
22	Total State Tax Deferred	10,825	(65)	10,760	10,760
23					
24	Timing Differences For Federal Deferred Taxes (Line 15 - 20)	185,994	(1,117)	184,877	184,877
25					
26	Federal Tax Rate	0.34	0.34	0.34	0.34
27					
28	Federal Deferred Taxes (Line 23 x Line 24)	63,235	(380)	62,855	62,855
29	Add: State Deferred Taxes (Line 18)	10,825	(65)	10,760	10,760
30					
31	Total Deferred Tax Expense (To C-1)	\$ 74,060	\$ (445)	\$ 73,615	\$ 73,615
32					

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

Supporting Schedules: None
 Recap Schedules: C-2

Schedule of Requested Cost of Capital
13 Month Average Balance

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule D-1 (Interim)

Docket No.: 110257-WS

Page 1 of 1

Test Year Ended: 12/31/2010

Interim Final

Preparer: Nicole Winans

Historical Projected

Explanation: Provide a schedule which calculates the requested cost of capital on a 13-month 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	9,391,478	47.74%	6.65%	3.17%
2	Short Term Debt	841,626	4.28%	3.88%	0.17%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	8,851,387	44.99%	10.17%	4.58%
5	Customer Deposits	53,649	0.27%	6.00%	0.02%
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	535,073	2.72%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	19,673,213	100.00%		7.94%

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

Supporting Schedules: D-2

Recap Schedules: A-1, A-2

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

Florida Public Service Commission

Company: Sanlando Utilities Corp.
Docket No.: 110257-WS
Test Year Ended: 12/31/2010
Interim Final
Historical Projected

Schedule D-2 (Interim)
Page 1 of 1

Preparer: Nicole Winans

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Prior Year Balance	(3) Test Year Balance	(4) Thirteen Month Average	(5) Reconciliation Adjustments		(6) Pro Rata Percentage	(7) Reconciled to Requested Rate Base AYE
					Pro Rata	Pro Rata		
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(170,608,522)	49.21%	9,391,478	
2	Short Term Debt	17,000,000	-	16,123,077	(15,281,451)	4.41%	841,626	
3	Preferred Stock	-	-	-	-	0.00%	-	
4	Common Equity	164,229,938	177,770,940	169,648,509	(160,797,122)	46.38%	8,851,387	
5	Customer Deposits	48,532	60,925	53,649	-	n/a	53,649	
6	Tax Credits - Zero Cost	-	-	-	-	n/a	-	
7	Tax Credits - Weighted Cost	-	-	-	-	n/a	-	
8	Accumulated Deferred Income Taxes (see note 1)	522,214	688,692	535,073	-	n/a	535,073	
9	Other (Explain)	-	-	-	-	n/a	-	
10								
11	Total	361,800,684	358,520,557	366,360,308	(346,687,095)	100.00%	19,673,214	

Notes:

1. ADIT include allocation adjustments of \$1,779 for FY 2009 and 2010 which were not included in the 2009 and 2010 Annual Reports.

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

Recap Schedules: D-1

13 - Month Average Cost of Short-Term Debt

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010
 Utility [] or Parent [X]
 Historic [X] or Projected []

Schedule D-4(Interim)
 Page 1 of 1

Preparer: Nicole Winans

Explanation: Provide the following information on a 13-month 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	\$625,583	Revolving Line of Credit	\$16,123,077	3.88%
2					
3	Total	\$625,583		\$16,123,077	3.88%

Recap Schedules: A-19,D-2

Rate Schedule - Water

Florida Public Service Commission

Company: Sanlando Utilities Corp.

Schedule: E-1 (Interim)

Docket No.: 110257-WS

Page 1 of 2

Test Year Ended: 12/31/2010

Preparer: Erin Povich

Water [X] or Sewer []

Interim [X] Final []

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

Line No	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)	(7)
		Test Year Rates Effective 3.22.2009	Test Year Rates Effective 1.18.2010	Test Year Rates Effective 8.9.2010	Test Year Rates Effective 12.17.2010	Present Rates Effective 6.23.2011	Proposed Rates
1	Residential						
2	5/8" x 3/4"	4.36	4.53	4.36	4.43	4.41	\$4.84
3	3/4"	6.55	6.80	6.54	6.65	6.63	\$7.26
4	1"	10.90	11.31	10.90	11.08	11.04	\$12.10
5	1-1/2"	21.80	22.63	21.80	22.17	22.09	\$24.20
6	2"	34.87	36.20	34.88	35.47	35.35	\$38.72
7	3"	69.75	72.41	69.76	70.93	70.69	\$72.60
8	4"	108.99	113.14	109.00	110.83	110.46	\$121.00
9	6"	217.97	226.27	218.00	221.66	220.92	\$242.00
10	8"	348.76	362.03	348.80	354.66	353.47	\$387.20
11	Gallonge Charge per 1,000 Gallons						
12	Prior Residential (0-10,000 gallons)	\$0.56	\$0.58	n/a	n/a	n/a	\$0.00
13	Prior Residential (over 10,000 gallons)	\$1.10	\$1.14	n/a	n/a	n/a	\$0.00
14	Residential (0-6,000 gallons)	n/a	n/a	\$0.75	\$0.76	\$0.75	\$0.82
15	Residential (6,001-10,000 gallons)	n/a	n/a	\$0.79	\$0.80	\$0.79	\$0.86
16	Residential (10,001-15,000 gallons)	n/a	n/a	\$0.99	\$1.01	\$1.01	\$1.10
17	Residential (over 15,000 gallons)	n/a	n/a	\$1.39	\$1.41	\$1.41	\$1.54
18							
19	Multi-Residential						
20	5/8"	4.36	4.53	4.36	4.43	4.41	\$4.84
21	3/4"	6.55	6.80	6.54	6.65	6.63	\$7.26
22	1"	10.90	11.31	10.90	11.08	11.04	\$12.10
23	1-1/2"	21.80	22.63	21.80	22.17	22.09	\$24.20
24	2"	34.87	36.20	34.88	35.47	35.35	\$38.72
25	3"	69.75	72.41	69.76	70.93	70.69	\$72.60
26	4"	108.99	113.14	109.00	110.83	110.46	\$121.00
27	6"	217.97	226.27	218.00	221.66	220.92	\$242.00
28	8"	348.76	362.03	348.80	354.66	353.47	\$387.20
29	Gallonge Charge per 1,000 Gallons	\$0.86	\$0.90	\$1.08	\$1.10	\$1.10	\$1.20
30							
31	General & Bulk Service						
32	5/8"	4.36	4.53	4.36	4.43	4.41	\$4.84
33	3/4"	6.55	6.80	6.54	6.65	6.63	\$7.26
34	1"	10.90	11.31	10.90	11.08	11.04	\$12.10
35	1-1/2"	21.80	22.63	21.80	22.17	22.09	\$24.20
36	2"	34.87	36.20	34.88	35.47	35.35	\$38.72
37	3"	69.75	72.41	69.76	70.93	70.69	\$72.60
38	4"	108.99	113.14	109.00	110.83	110.46	\$121.00
39	6"	217.97	226.27	218.00	221.66	220.92	\$242.00
40	8"	348.76	362.03	348.80	354.66	353.47	\$387.20
41	Gallonge Charge per 1,000 Gallons	\$0.86	\$0.90	\$1.08	\$1.10	\$1.10	\$1.20
42							
43	Private Fire Protection						
44	1-1/2" Private Fire Line	1.82	1.89	1.82	1.85	1.84	\$2.02
45	2" Private Fire Line	2.90	3.01	2.91	2.96	2.95	\$3.24
46	4" Private Fire Line	9.08	9.43	9.08	9.23	9.20	\$10.10
47	6" Private Fire Line	18.17	18.86	18.17	18.48	18.42	\$20.23
48	8" Private Fire Line	29.06	30.16	29.07	29.56	29.46	\$32.36
49							
50	Irrigation Quality Water Service						
51	Residential - Base Facility Charge	\$3.74					
52	Gallonge Charge per 1,000 Gallons	\$0.40					

Rate Schedule - Sewer

Florida Public Service Commission

Company: Sanlando Utilities Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010
 Water [] or Sewer [X]
 Interim [X] Final []

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

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

Line No	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)	(7)
		Test Year Rates Effective 3.22.09	Test Year Rates Effective 1.18.2010	Test Year Rates Effective 8.9.2010	Test Year Rates Effective 12.17.2010	Present Rates Effective 6.23.2011	Proposed Rates
1	Residential						
2	5/8" Residential	\$12.18	\$13.47	\$12.18	\$12.35	\$12.37	\$13.71
3	3/4" Residential	\$12.18	\$13.47	\$12.18	\$12.35	\$12.37	\$13.71
4	1" Residential	\$12.18	\$13.47	\$12.18	\$12.35	\$12.37	\$13.71
5	1.5" Residential	\$12.18	\$13.47	\$12.18	\$12.35	\$12.37	\$13.71
6	2" Residential	\$12.18	\$13.47	\$12.18	\$12.35	\$12.37	\$13.71
7	Residential Wholesale (per unit)	\$25.76	\$28.48	\$25.76	\$26.13	\$26.17	\$29.01
8							
9	Residential (10,000 gallon Maximum)	\$1.61	\$1.78	\$1.61	\$1.63	\$1.63	\$1.80
10							
11	Multi-Residential						
12	5/8" Multi-Residential	\$12.18	\$13.47	\$12.18	\$12.35	\$12.37	\$13.71
13	3/4" Multi-Residential	\$18.27	\$20.20	\$18.27	\$18.53	\$18.56	\$20.57
14	1" Multi-Residential	\$30.43	\$33.64	\$30.43	\$30.87	\$30.92	\$34.28
15	1.5" Multi-Residential	\$60.84	\$67.27	\$60.84	\$61.71	\$61.81	\$68.55
16	2" Multi-Residential	\$97.34	\$107.63	\$97.34	\$98.73	\$98.89	\$109.68
17	3" Multi-Residential	\$194.67	\$215.24	\$194.67	\$197.45	\$197.77	\$205.65
18	4" Multi-Residential	\$304.17	\$336.32	\$304.17	\$308.52	\$309.01	\$342.75
19	6" Multi-Residential	\$608.38	\$672.68	\$608.38	\$617.08	\$618.08	\$685.50
20	8" Multi-Residential	\$973.39	\$1,076.27	\$973.39	\$987.31	\$988.90	\$1,096.80
21	Multi-Residential Wholesale (per unit)	\$25.76	\$28.48	\$25.76	\$26.13	\$26.17	\$29.01
22							
23	Multi-Residential	\$1.95	\$2.16	\$1.95	\$1.98	\$1.98	\$2.19
24							
25	General & Bulk Service						
26	5/8" General & Bulk Service	\$12.18	\$13.47	\$12.18	\$12.35	\$12.37	\$13.71
27	3/4" General & Bulk Service	\$18.27	\$20.20	\$18.27	\$18.53	\$18.56	\$20.57
28	1" General & Bulk Service	\$30.43	\$33.64	\$30.43	\$30.87	\$30.92	\$34.28
29	1.5" General & Bulk Service	\$60.84	\$67.27	\$60.84	\$61.71	\$61.81	\$68.55
30	2" General & Bulk Service	\$97.34	\$107.63	\$97.34	\$98.73	\$98.89	\$109.68
31	3" General & Bulk Service	\$194.67	\$215.24	\$194.67	\$197.45	\$197.77	\$205.65
32	4" General & Bulk Service	\$304.17	\$336.32	\$304.17	\$308.52	\$309.01	\$342.75
33	6" General & Bulk Service	\$608.38	\$672.68	\$608.38	\$617.08	\$618.08	\$685.50
34	8" General & Bulk Service	\$973.39	\$1,076.27	\$973.39	\$978.31	\$988.90	\$1,096.80
35	General Service Wholesale (per unit)	\$25.76	\$28.48	\$25.76	\$26.13	\$26.17	\$29.01
36							
37	General & Bulk Service	\$1.95	\$2.16	\$1.95	\$1.98	\$1.98	\$2.19
38							
39	Residential Reuse						
40	Residential Reuse		\$4.06	\$3.74	\$3.79	\$3.81	\$4.22
41	Residential Reuse		\$0.43	\$0.40	\$0.41	\$0.41	\$0.45

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.

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue
		Jan. 2010	Jan. 2010	04.01.09	04.01.09	Feb. - Aug. 2010	Feb. - Aug. 2010	01.18.10	01.18.10	01.18.10	Sept. - Dec. 2010	Sept. - Dec. 2010	08.15.10	08.15.10
1 Residential - Base Charge														
2	5/8" Residential		6,029		\$4.36	\$26,286.44	42,345		\$4.53	\$191,822.85	24,210		\$4.36	\$105,555.60
3	3/4" Residential		-		\$6.55	\$0.00	0		\$6.80	\$0.00	0		\$6.54	\$0.00
4	1" Residential		3,256		\$10.90	\$35,490.40	23,014		\$11.31	\$260,288.34	13,201		\$10.90	\$143,890.90
5	1.5" Residential		16		\$21.80	\$348.80	112		\$22.63	\$2,534.56	64		\$21.80	\$1,395.20
6	2" Residential		-		\$34.87	\$0.00	0		\$36.20	\$0.00	0		\$34.88	\$0.00
7	3" Residential		-		\$69.75	\$0.00	0		\$72.41	\$0.00	0		\$69.76	\$0.00
8	4" Residential		-		\$108.99	\$0.00	0		\$113.14	\$0.00	0		\$109.00	\$0.00
9	6" Residential		-		\$217.97	\$0.00	0		\$226.27	\$0.00	0		\$218.00	\$0.00
10	8" Residential		-		\$348.76	\$0.00	0		\$362.03	\$0.00	0		\$348.80	\$0.00
11	Total Residential Service Base Charge		9,301			\$62,125.64	65,471			\$454,645.75	37,475			\$250,841.70
13 Consumption Charge (per 1,000 Gallons)														
14	5/8" Prior Residential (0-10,000 gallons)		40,982		\$0.56	\$22,949.92	298,656		\$0.58	\$173,220.48	0		\$0.75	\$91,681.50
15	5/8" Prior Residential (over 10,000 gallons)		26,658		\$1.10	\$29,323.80	294,293		\$1.14	\$335,494.02	0		\$0.79	\$45,255.94
16	5/8" Residential (0-6,000 gallons)		0		\$0.00	\$0.00	0		\$0.00	\$0.00	122,242		\$0.99	\$54,471.78
17	5/8" Residential (6,001-10,000 gallons)		0		\$0.00	\$0.00	0		\$0.00	\$0.00	57,286		\$1.39	\$199,250.94
18	5/8" Residential (10,001-15,000 gallons)		0		\$0.00	\$0.00	0		\$0.00	\$0.00	55,022		\$0.99	\$54,471.78
19	5/8" Residential (over 15,000 gallons)		0		\$0.00	\$0.00	0		\$0.00	\$0.00	143,346		\$1.39	\$199,250.94
20	1" Prior Residential (0-10,000 gallons)		25,056		\$0.56	\$14,031.36	180,728		\$0.58	\$104,822.24	0		\$0.75	\$91,681.50
21	1" Prior Residential (over 10,000 gallons)		30,782		\$1.10	\$33,860.20	337,676		\$1.14	\$384,950.64	0		\$0.79	\$45,255.94
22	1" Residential (0-6,000 gallons)		0		\$0.00	\$0.00	0		\$0.00	\$0.00	71,053		\$0.99	\$54,471.78
23	1" Residential (6,001-10,000 gallons)		0		\$0.00	\$0.00	0		\$0.00	\$0.00	38,227		\$1.39	\$199,250.94
24	1" Residential (10,001-15,000 gallons)		0		\$0.00	\$0.00	0		\$0.00	\$0.00	41,001		\$0.99	\$54,471.78
25	1" Residential (over 15,000 gallons)		0		\$0.00	\$0.00	0		\$0.00	\$0.00	198,774		\$1.39	\$199,250.94
26	1.5" Prior Residential (0-10,000 gallons)		137		\$0.56	\$76.72	901		\$0.58	\$522.58	0		\$0.75	\$91,681.50
27	1.5" Prior Residential (over 10,000 gallons)		354		\$1.10	\$389.40	3,159		\$1.14	\$3,601.26	0		\$0.79	\$45,255.94
28	1.5" Residential (0-6,000 gallons)		0		\$0.00	\$0.00	0		\$0.00	\$0.00	369		\$0.99	\$54,471.78
29	1.5" Residential (6,001-10,000 gallons)		0		\$0.00	\$0.00	0		\$0.00	\$0.00	194		\$1.39	\$199,250.94
30	1.5" Residential (10,001-15,000 gallons)		0		\$0.00	\$0.00	0		\$0.00	\$0.00	202		\$0.99	\$54,471.78
31	1.5" Residential (over 15,000 gallons)		0		\$0.00	\$0.00	0		\$0.00	\$0.00	1,349		\$1.39	\$199,250.94
32														
33	Total Residential Service Consumption		123,969			\$100,631.40	1,115,413			\$1,002,611.22	729,065			\$793,541.19
34	Total Residential Service		9,301			\$162,757.04	65,471			\$1,457,256.97	37,475			\$1,044,382.89
35	Average Residential Bill					\$17.50				\$22.26				\$27.87

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.

Line No.	Class/Meter Size	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
		Total Bills	Total Billable Gallons (in 000's)	Test Year Revenue	Test Year Rates Effective	Present Rates Effective	Total Billable Gallons (in 000's)	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
		Jan. - Dec. 2010	Jan. - Dec. 2010	Jan. - Dec. 2010	12.17.2010	06.23.11	Jan. - Dec. 2010			
1 Residential - Base Charge										
2	5/8" Residential	72,584		\$323,664.89	\$4.43	\$4.41		\$320,095.44	\$4.84	\$351,306.56
3	3/4" Residential	0		\$0.00	\$6.65	\$6.63		\$0.00	\$7.26	\$0.00
4	1" Residential	39,471		\$439,669.64	\$11.08	\$11.04		\$435,759.84	\$12.10	\$477,599.10
5	1.5" Residential	192		\$4,278.56	\$22.17	\$22.09		\$4,241.28	\$24.20	\$4,646.40
6	2" Residential	0		\$0.00	\$35.47	\$35.35		\$0.00	\$38.72	\$0.00
7	3" Residential	0		\$0.00	\$70.93	\$70.69		\$0.00	\$72.60	\$0.00
8	4" Residential	0		\$0.00	\$110.83	\$110.46		\$0.00	\$121.00	\$0.00
9	6" Residential	0		\$0.00	\$221.66	\$220.92		\$0.00	\$242.00	\$0.00
10	8" Residential	0		\$0.00	\$354.66	\$353.47		\$0.00	\$387.20	\$0.00
11	Total Residential Service Base Charge	112,247		\$767,613.09				\$760,096.56		\$833,552.06
13 Consumption Charge (per 1,000 Gallons)										
14	5/8" Prior Residential (0-10,000 gallons)		339,638	\$196,170.40			-	\$0.00		\$0.00
15	5/8" Prior Residential (over 10,000 gallons)		320,951	\$364,817.82			-	\$0.00		\$0.00
16	5/8" Residential (0-6,000 gallons)		122,242	\$91,681.50	\$0.76	\$0.75	360,569	\$270,426.75	\$0.82	\$295,666.58
17	5/8" Residential (6,001-10,000 gallons)		57,286	\$45,255.94	\$0.80	\$0.79	158,597	\$125,291.63	\$0.86	\$136,393.42
18	5/8" Residential (10,001-15,000 gallons)		55,022	\$54,471.78	\$1.01	\$1.01	145,323	\$146,776.23	\$1.10	\$159,855.30
19	5/8" Residential (over 15,000 gallons)		143,346	\$199,250.94	\$1.41	\$1.41	373,996	\$527,334.36	\$1.54	\$575,953.84
20	1" Prior Residential (0-10,000 gallons)		205,784	\$118,853.60			-	\$0.00		\$0.00
21	1" Prior Residential (over 10,000 gallons)		368,458	\$418,810.84			-	\$0.00		\$0.00
22	1" Residential (0-6,000 gallons)		71,053	\$53,289.75	\$0.76	\$0.75	208,742	\$156,556.50	\$0.82	\$171,168.44
23	1" Residential (6,001-10,000 gallons)		38,227	\$30,199.33	\$0.80	\$0.79	106,322	\$83,994.38	\$0.86	\$91,436.92
24	1" Residential (10,001-15,000 gallons)		41,001	\$40,590.99	\$1.01	\$1.01	109,200	\$110,292.00	\$1.10	\$120,120.00
25	1" Residential (over 15,000 gallons)		198,774	\$276,295.86	\$1.41	\$1.41	499,033	\$703,636.53	\$1.54	\$768,510.82
26	1.5" Prior Residential (0-10,000 gallons)		1,038	\$599.30			-	\$0.00		\$0.00
27	1.5" Prior Residential (over 10,000 gallons)		3,513	\$3,990.66			-	\$0.00		\$0.00
28	1.5" Residential (0-6,000 gallons)		369	\$276.75	\$0.76	\$0.75	1,042	\$781.50	\$0.82	\$854.44
29	1.5" Residential (6,001-10,000 gallons)		194	\$153.26	\$0.80	\$0.79	559	\$441.61	\$0.86	\$480.74
30	1.5" Residential (10,001-15,000 gallons)		202	\$199.98	\$1.01	\$1.01	582	\$587.82	\$1.10	\$640.20
31	1.5" Residential (over 15,000 gallons)		1,349	\$1,875.11	\$1.41	\$1.41	4,482	\$6,319.62	\$1.54	\$6,902.28
32										
33			1,968,447	\$1,896,783.81			1,968,447	\$2,132,438.93		\$2,327,982.98
34		112,247	1,968,447	\$2,664,396.90			1,968,447	\$2,892,535.49		\$3,161,535.04
35				\$23.74				\$25.77		\$28.17

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Sanlando Utility Corp.
 Docket No.: 110257-W5
 Test Year Ended: December 31, 2010
 Interim [x] Final []
 Water [x] Sewer []

Florida Public Service Commission
 Schedule E-2
 Page 3 of 10
 Preparer: Nicole Winans

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.

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills Feb. - Aug. 2010	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills Sept. - Dec. 2010	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	
Multi-Residential - Base Charge														
2	5/8" Multi Residential	23		\$4.36	\$100.28	160		\$4.53	\$724.80	90		\$4.36	\$392.40	
3	3/4" Multi Residential	0		\$6.55	\$0.00	0		\$6.80	\$0.00	0		\$6.54	\$0.00	
4	1" Multi Residential	10		\$10.90	\$109.00	70		\$11.31	\$791.70	40		\$10.90	\$436.00	
5	1.5" Multi Residential	68		\$21.80	\$1,482.40	476		\$22.63	\$10,771.88	272		\$21.80	\$5,929.60	
6	2" Multi Residential	65		\$34.87	\$2,266.55	443		\$36.20	\$16,036.60	272		\$34.88	\$9,487.36	
7	3" Multi Residential	15		\$69.75	\$1,046.25	95		\$72.41	\$6,878.95	70		\$69.76	\$4,883.20	
8	4" Multi Residential	2		\$108.99	\$217.98	14		\$113.14	\$1,583.96	8		\$109.00	\$872.00	
9	6" Multi Residential	1		\$217.97	\$217.97	7		\$226.27	\$1,583.89	4		\$218.00	\$872.00	
10	8" Multi Residential	1		\$348.76	\$348.76	7		\$362.03	\$2,534.21	4		\$348.80	\$1,395.20	
	Total Multi-Residential Service Base													
11	Facility Charges	185			\$5,789.19	1,272			\$40,905.99	760			\$24,267.76	
Consumption Charge (per 1,000 Gallons)														
14	5/8" Multi Residential		284	\$0.86	\$244.24		1,118	\$0.90	\$1,006.20		500	\$1.08	\$540.00	
15	3/4" Multi Residential		0	\$0.86	\$0.00		0	\$0.90	\$0.00		0	\$1.08	\$0.00	
16	1" Multi Residential		84	\$0.86	\$72.24		462	\$0.90	\$415.80		306	\$1.08	\$330.48	
17	1.5" Multi Residential		2,465	\$0.86	\$2,119.90		15,786	\$0.90	\$14,207.40		7,936	\$1.08	\$8,570.88	
18	2" Multi Residential		6,058	\$0.86	\$5,209.88		28,691	\$0.90	\$25,821.90		17,824	\$1.08	\$19,249.92	
19	3" Multi Residential		2,008	\$0.86	\$1,726.88		8,582	\$0.90	\$7,723.80		5,889	\$1.08	\$6,360.12	
20	4" Multi Residential		1,473	\$0.86	\$1,266.78		13,241	\$0.90	\$11,916.90		9,457	\$1.08	\$10,213.56	
21	6" Multi Residential		1,422	\$0.86	\$1,222.92		6,559	\$0.90	\$5,903.10		3,452	\$1.08	\$3,728.16	
22	8" Multi Residential		939	\$0.86	\$807.54		5,427	\$0.90	\$4,884.30		3,215	\$1.08	\$3,472.20	
23	Total Multi-Residential Service Consumption		14,733		\$12,670.38		79,866		\$71,879.40		48,579		\$52,465.32	
24	Total Multi-Residential Service	185	14,733		\$18,459.57	1,272	79,866		\$112,785.39	760	48,579		\$76,733.08	
25	Average Multi-Residential Service Bill				\$99.78				\$88.67				\$100.96	

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Sanlando Utility Corp.
 Docket No.: 110257-WS
 Test Year Ended: December 31, 2010
 Interim [x] Final []
 Water [x] Sewer []

Florida Public Service Commission
 Schedule E-2
 Page 4 of 10
 Preparer: Nicole Winans

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.

Line No.	Class/Meter Size	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
		Total Bills Jan. - Dec. 2010	Total Billable Gallons (in 000's) Jan. - Dec. 2010	Test Year Revenue Jan. - Dec. 2010	Test Year Rates Effective 12.17.2010	Present Rates Effective 06.23.11	Total Billable Gallons (in 000's) Jan. - Dec. 2010	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Multi-Residential - Base Charge									
2	5/8" Multi Residential	273		\$1,217.48	\$4.43	\$4.41		\$1,203.93	\$4.84	\$1,321.32
3	3/4" Multi Residential	0		\$0.00	\$6.65	\$6.63		\$0.00	\$7.26	\$0.00
4	1" Multi Residential	120		\$1,336.70	\$11.08	\$11.04		\$1,324.80	\$12.10	\$1,452.00
5	1.5" Multi Residential	816		\$18,183.88	\$22.17	\$22.09		\$18,025.44	\$24.20	\$19,747.20
6	2" Multi Residential	780		\$27,790.51	\$35.47	\$35.35		\$27,573.00	\$38.72	\$30,201.60
7	3" Multi Residential	180		\$12,808.40	\$70.93	\$70.69		\$12,724.20	\$72.60	\$13,068.00
8	4" Multi Residential	24		\$2,673.94	\$110.83	\$110.46		\$2,651.04	\$121.00	\$2,904.00
9	6" Multi Residential	12		\$2,673.86	\$221.66	\$220.92		\$2,651.04	\$242.00	\$2,904.00
10	8" Multi Residential	12		\$4,278.17	\$354.66	\$353.47		\$4,241.64	\$387.20	\$4,646.40
	Total Multi-Residential Service Base									
	Facility Charges	2,217		\$70,962.94				\$70,395.09		\$76,244.52
12										
13	Consumption Charge (per 1,000 Gallons)									
14	5/8" Multi Residential		1,902	\$1,790.44	\$1.10	\$1.10	1,902	\$2,092.20	\$1.20	\$2,282.40
15	3/4" Multi Residential		0	\$0.00	\$1.10	\$1.10	-	\$0.00	\$1.20	\$0.00
16	1" Multi Residential		852	\$818.52	\$1.10	\$1.10	852	\$937.20	\$1.20	\$1,022.40
17	1.5" Multi Residential		26,187	\$24,898.18	\$1.10	\$1.10	26,187	\$28,805.70	\$1.20	\$31,424.40
18	2" Multi Residential		52,573	\$50,281.70	\$1.10	\$1.10	52,573	\$57,830.30	\$1.20	\$63,087.60
19	3" Multi Residential		16,479	\$15,810.80	\$1.10	\$1.10	16,479	\$18,126.90	\$1.20	\$19,774.80
20	4" Multi Residential		24,171	\$23,397.24	\$1.10	\$1.10	24,171	\$26,588.10	\$1.20	\$29,005.20
21	6" Multi Residential		11,433	\$10,854.18	\$1.10	\$1.10	11,433	\$12,576.30	\$1.20	\$13,719.60
22	8" Multi Residential		9,581	\$9,164.04	\$1.10	\$1.10	9,581	\$10,539.10	\$1.20	\$11,497.20
23	Total Multi-Residential Service Consumption		143,178	\$137,015.10			143,178	\$157,495.80		\$171,813.60
24	Total Multi-Residential Service	2,217	143,178	\$207,978.04			143,178	\$227,890.89		\$248,058.12
25	Average Multi-Residential Service Bill			\$93.81				\$102.79		\$111.89

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Sanlando Utility Corp.
 Docket No.: 110257-WS
 Test Year Ended: December 31, 2010
 Interim [x] Final []
 Water [x] Sewer []

Florida Public Service Commission
 Schedule E-2
 Page 5 of 10
 Preparer: Nicole Winans

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.

Line No.	(1) Class/Meter Size	(3) Total Billable Gallons (in 000's)		(4) Test Year Rates Effective		(5) Test Year Revenue	(6) Total Bills Feb. - Aug. 2010	(7) Total Billable Gallons (in 000's)		(8) Test Year Rates Effective		(9) Test Year Revenue	(10) Total Bills Sept. - Dec. 2010	(11) Total Billable Gallons (in 000's)		(12) Test Year Rates Effective		(13) Test Year Revenue	
		Jan. 2010	Jan. 2010	04.01.09	04.01.09	Feb. - Aug. 2010	Feb. - Aug. 2010	01.18.10	01.18.10	Sept. - Dec. 2010	Sept. - Dec. 2010	08.15.10	08.15.10						
1	General Service - Base Charge																		
2	5/8" General Service	152		\$4.36		\$662.72	1,077		\$4.53		\$4,878.81	616		\$4.36		\$2,685.76			
3	3/4" General Service	0		\$6.55		\$0.00	0		\$6.80		\$0.00	0		\$6.54		\$0.00			
4	1" General Service	219		\$10.90		\$2,387.10	1,540		\$11.31		\$17,417.40	886		\$10.90		\$9,657.40			
5	1.5" General Service	63		\$21.80		\$1,373.40	445		\$22.63		\$10,070.35	253		\$21.80		\$5,515.40			
6	2" General Service	56		\$34.87		\$1,952.72	421		\$36.20		\$15,240.20	246		\$34.88		\$8,580.48			
7	3" General Service	5		\$69.75		\$348.75	35		\$72.41		\$2,534.35	19		\$69.76		\$1,325.44			
8	4" General Service	1		\$108.99		\$108.99	21		\$113.14		\$2,375.94	14		\$109.00		\$1,526.00			
9	6" General Service	1		\$217.97		\$217.97	14		\$226.27		\$3,167.78	9		\$218.00		\$1,962.00			
10	8" General Service	0		\$348.76		\$0.00	0		\$362.03		\$0.00	0		\$348.80		\$0.00			
11	Total General Service Base Facility Charges	497				\$7,051.65	3,553				\$55,684.83	2,043				\$31,252.48			
12																			
13	Consumption Charge (per 1,000 Gallons)																		
14	5/8" General Service		1,443	\$0.86		\$1,240.98		10,317	\$0.90		\$9,285.30		5,469	\$1.08		\$5,906.52			
15	3/4" General Service		0	\$0.86		\$0.00		0	\$0.90		\$0.00		0	\$1.08		\$0.00			
16	1" General Service		3,694	\$0.86		\$3,176.84		31,605	\$0.90		\$28,444.50		20,602	\$1.08		\$22,250.16			
17	1.5" General Service		2,802	\$0.86		\$2,409.72		26,112	\$0.90		\$23,500.80		19,563	\$1.08		\$21,128.04			
18	2" General Service		5,298	\$0.86		\$4,556.28		42,086	\$0.90		\$37,877.40		29,046	\$1.08		\$31,369.68			
19	3" General Service		2,937	\$0.86		\$2,525.82		16,037	\$0.90		\$14,433.30		8,198	\$1.08		\$8,853.84			
20	4" General Service		59	\$0.86		\$50.74		1,305	\$0.90		\$1,174.50		1,483	\$1.08		\$1,601.64			
21	6" General Service		0	\$0.86		\$0.00		13,786	\$0.90		\$12,407.40		12,195	\$1.08		\$13,170.60			
22	8" General Service		0	\$0.86		\$0.00		0	\$0.90		\$0.00		0	\$1.08		\$0.00			
23	Total General Service Consumption		16,233			\$13,960.38		141,248			\$127,123.20		96,556			\$104,280.48			
24	Total General Service	497	16,233			\$21,012.03	3,553	141,248			\$182,808.03	2,043	96,556			\$135,532.96			
25	Average General Service Bill					\$42.28					\$51.45					\$66.34			
26	Private Fire Protection																		
27	1.5" Private Fire Line	0	12	\$1.82		\$0.00			\$1.89		\$0.00	2	12	\$1.82		\$43.68			
28	2" Private Fire Line	0	12	\$2.90		\$0.00			\$3.01		\$0.00	14	12	\$2.91		\$488.88			
29	4" Private Fire Line	3	12	\$9.08		\$326.88			\$9.43		\$0.00	21	12	\$9.08		\$2,288.16			
30	6" Private Fire Line	4	12	\$18.17		\$872.16			\$18.86		\$0.00	28	12	\$18.17		\$6,105.12			
31	8" Private Fire Line	1	12	\$29.06		\$348.72			\$30.16		\$0.00	7	12	\$29.07		\$2,441.88			
32		8				\$1,547.76					\$0.00	72				\$11,367.72			
33																			
34	Other Miscellaneous Revenues					\$3,107.50					\$24,735.53					\$25,481.95			
35	Adjustment to reclass Miscellaneous Revenues																		
36	Total Other Revenues					\$3,107.50					\$24,735.53					\$25,481.95			
37	Test Year Accruals					(\$53,536.72)					\$73,075.13					(\$4,211.76)			
38	Forfeited Discounts					\$0.00					\$0.00					\$0.00			
39	Adjusted Test Year/ Annualized / Proposed Revenues					\$153,347.18					\$1,850,661.05					\$1,289,286.84			
40	Total Per Books					\$164,610.65					\$1,852,556.06					\$1,266,585.72			
41	Difference					\$11,263.47					\$1,895.01					(\$22,701.12)			
42	Percentage					6.84%					0.10%					-1.79%			
43	* Bill Factor - the Company bills annually for 12 months at a time for Private Fire Protection, this billing occurs in December / January of every year.																		

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.

Line No.	Class/Meter Size	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
		Total Bills	Total Billable Gallons (in 000's)	Test Year Revenue	Test Year Rates Effective	Present Rates Effective	Total Billable Gallons (in 000's)	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
		Jan. - Dec. 2010	Jan. - Dec. 2010	Jan. - Dec. 2010	12.17.2010	06.23.11	Jan. - Dec. 2010			
1 General Service - Base Charge										
2	5/8" General Service	1,845		\$8,227.29	\$4.43	\$4.41		\$8,136.45	\$4.84	\$8,929.80
3	3/4" General Service	0		\$0.00	\$6.65	\$6.63		\$0.00	\$7.26	\$0.00
4	1" General Service	2,645		\$29,461.90	\$11.08	\$11.04		\$29,200.80	\$12.10	\$32,004.50
5	1.5" General Service	761		\$16,959.15	\$22.17	\$22.09		\$16,810.49	\$24.20	\$18,416.20
6	2" General Service	723		\$25,773.40	\$35.47	\$35.35		\$25,558.05	\$38.72	\$27,994.56
7	3" General Service	59		\$4,208.54	\$70.93	\$70.69		\$4,170.71	\$72.60	\$4,283.40
8	4" General Service	36		\$4,010.93	\$110.83	\$110.46		\$3,976.56	\$121.00	\$4,356.00
9	6" General Service	24		\$5,347.75	\$221.66	\$220.92		\$5,302.08	\$242.00	\$5,808.00
10	8" General Service	0		\$0.00	\$354.66	\$353.47		\$0.00	\$387.20	\$0.00
11	Total General Service Base Facility Charges	6,093		\$93,988.96				\$93,155.14		\$101,792.46
12										
13 Consumption Charge (per 1,000 Gallons)										
14	5/8" General Service		17,229	\$16,432.80	\$1.10	\$1.10	17,229	\$18,951.90	\$1.20	\$20,674.80
15	3/4" General Service		0	\$0.00	\$1.10	\$1.10	-	\$0.00	\$1.20	\$0.00
16	1" General Service		55,901	\$53,871.50	\$1.10	\$1.10	55,901	\$61,491.10	\$1.20	\$67,081.20
17	1.5" General Service		48,477	\$47,038.56	\$1.10	\$1.10	48,477	\$53,324.70	\$1.20	\$58,172.40
18	2" General Service		76,430	\$73,803.36	\$1.10	\$1.10	76,430	\$84,073.00	\$1.20	\$91,716.00
19	3" General Service		27,172	\$25,812.96	\$1.10	\$1.10	27,172	\$29,889.20	\$1.20	\$32,606.40
20	4" General Service		2,847	\$2,826.88	\$1.10	\$1.10	2,847	\$3,131.70	\$1.20	\$3,416.40
21	6" General Service		25,981	\$25,578.00	\$1.10	\$1.10	25,981	\$28,579.10	\$1.20	\$31,177.20
22	8" General Service		0	\$0.00	\$1.10	\$1.10	-	\$0.00	\$1.20	\$0.00
23	Total General Service Consumption		254,037	\$245,364.06			254,037	\$279,440.70		\$304,844.40
24	Total General Service	6,093	254,037	\$339,353.02			254,037	\$372,595.84		\$406,636.86
25	Average General Service Bill			\$55.70				\$61.15		\$66.74
26 Private Fire Protection										
27	1.5" Private Fire Line	2	12	\$43.68	\$1.85	\$1.84	12	\$44.16	\$2.02	\$48.48
28	2" Private Fire Line	14	12	\$488.88	\$2.96	\$2.95	12	\$495.60	\$3.24	\$544.32
29	4" Private Fire Line	24	12	\$2,615.04	\$9.23	\$9.20	12	\$2,649.60	\$10.10	\$2,908.80
30	6" Private Fire Line	32	12	\$6,977.28	\$18.48	\$18.42	12	\$7,073.28	\$20.23	\$7,768.32
31	8" Private Fire Line	8	12	\$2,790.60	\$29.56	\$29.46	12	\$2,828.16	\$32.36	\$3,106.56
32		80		\$12,915.48				\$13,090.80		\$14,376.48
33										
34	Other Miscellaneous Revenues			\$53,324.98				\$53,324.98		\$53,324.98
35	Adjustment to reclass Miscellaneous Revenues							(\$22,882.18)		(\$22,882.18)
36				\$53,324.98				\$30,442.80		\$30,442.80
37	Test Year Accruals			\$15,326.65				\$15,326.65		\$15,326.65
38	Forfeited Discounts			\$0.00				\$0.00		\$0.00
39	Adjusted Test Year/ Annualized / Proposed Revenues			\$3,293,295.07				\$3,551,882.47		\$3,876,375.95
40	Total Per Books			\$3,283,752.43				\$3,283,752.43		\$3,283,752.43
41	Difference			(\$9,542.64)				(\$268,130.04)		
42	Percentage			-0.29%						

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Sanlando Utility Corp.
 Docket No.: 110257-WS
 Test Year Ended: 12/31/2010
 Interim [x] Final []
 Water [] Sewer [x]

Florida Public Service Commission
 Schedule E-2
 Page 7 of 10
 Preparer: Nicole Winans

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.

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills Feb. - Aug. 2010	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills Sept. - Dec. 2010	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	
1	Residential - Base Charge													
2	5/8" Residential	5,679		\$12.18	\$69,170.22	39,896		\$13.47	\$537,399.12	22,803		\$12.18	\$277,740.54	
3	3/4" Residential	0		\$12.18	\$0.00	0		\$13.47	\$0.00	0		\$12.18	\$0.00	
4	1" Residential	2,112		\$12.18	\$25,724.16	14,973		\$13.47	\$201,686.31	8,565		\$12.18	\$104,321.70	
5	1.5" Residential	0		\$12.18	\$0.00	0		\$13.47	\$0.00	0		\$12.18	\$0.00	
6	2" Residential	0		\$12.18	\$0.00	0		\$13.47	\$0.00	0		\$12.18	\$0.00	
7	Residential Wholesale - Flat Meter (per unit)	1	(828 Units)	\$25.76	\$21,329.28	7	(827 Units)	\$28.48	\$165,030.21	4	(828 Units)	\$25.76	\$85,277.96	
8	Total Residential Service BFC	7,792			\$116,223.66	54,876			\$904,115.64	31,372			\$467,340.20	
9	Consumption Charge (per 1,000 Gallons)													
10	5/8" Residential (Max 10k gallons)		38,399	\$1.61	\$61,822.39		279,281	\$1.78	\$497,120.18		168,046	\$1.61	\$270,554.06	
11	3/4" Residential (Max 10k gallons)		0	\$1.61	\$0.00		0	\$1.78	\$0.00		0	\$1.61	\$0.00	
12	1" Residential (Max 10k gallons)		16,221	\$1.61	\$26,115.81		116,387	\$1.78	\$207,168.86		71,028	\$1.61	\$114,355.08	
13	1.5" Residential (Max 10k gallons)		0	\$1.61	\$0.00		0	\$1.78	\$0.00		0	\$1.61	\$0.00	
14	2" Residential (Max 10k gallons)		0	\$1.61	\$0.00		0	\$1.78	\$0.00		0	\$1.61	\$0.00	
15	Total Residential Service Billable Consumption		54,620		\$87,938.20		395,668		\$704,289.04		239,074		\$384,909.14	
16	Total Residential Service	7,792	54,620		\$204,161.86	54,876	395,668		\$1,608,404.68	31,372	239,074		\$852,249.34	
17	Average Residential Bill				\$26.20				\$29.31				\$27.17	
18	Multi-Residential - Base Charge													
19	5/8" Multi Residential	21		\$12.18	\$255.78	147		\$13.47	\$1,980.09	85		\$12.18	\$1,035.30	
20	3/4" Multi Residential	0		\$18.27	\$0.00	0		\$20.20	\$0.00	0		\$18.27	\$0.00	
21	1" Multi Residential	9		\$30.43	\$273.87	63		\$33.64	\$2,119.32	36		\$30.43	\$1,095.48	
22	1.5" Multi Residential	68		\$60.84	\$4,137.12	476		\$67.27	\$32,020.52	272		\$60.84	\$16,548.48	
23	2" Multi Residential	65		\$97.34	\$6,327.10	443		\$107.63	\$47,680.09	272		\$97.34	\$26,476.48	
24	3" Multi Residential	15		\$194.67	\$2,920.05	95		\$215.24	\$20,447.80	70		\$194.67	\$13,626.90	
25	4" Multi Residential	2		\$304.17	\$608.34	14		\$336.32	\$4,708.48	8		\$304.17	\$2,433.36	
26	6" Multi Residential	1		\$608.38	\$608.38	7		\$672.68	\$4,708.76	4		\$608.38	\$2,433.52	
27	8" Multi Residential	1		\$973.39	\$973.39	7		\$1,076.27	\$7,533.89	4		\$973.39	\$3,893.56	
28	Multi Residential Wholesale - Flat Meter (per unit)	1	(450 units)	\$25.76	\$11,592.00	7	(450 units)	\$28.48	\$89,712.00	4	(450 units)	\$25.76	\$46,368.00	
29	Total Multi-Residential Service BFC	183			\$27,696.03	1,259			\$210,910.95	755			\$113,911.08	
30	Consumption Charge (per 1,000 Gallons)													
31	5/8" Multi Residential		224	\$1.95	\$436.80		826	\$2.16	\$1,784.16		469	\$1.95	\$914.55	
32	3/4" Multi Residential		0	\$1.95	\$0.00		0	\$2.16	\$0.00		0	\$1.95	\$0.00	
33	1" Multi Residential		78	\$1.95	\$152.10		428	\$2.16	\$924.48		276	\$1.95	\$538.20	
34	1.5" Multi Residential		2,465	\$1.95	\$4,806.75		15,786	\$2.16	\$34,097.76		7,936	\$1.95	\$15,475.20	
35	2" Multi Residential		6,058	\$1.95	\$11,813.10		28,691	\$2.16	\$61,972.56		17,824	\$1.95	\$34,756.80	
36	3" Multi Residential		2,008	\$1.95	\$3,915.60		8,582	\$2.16	\$18,537.12		5,889	\$1.95	\$11,483.55	
37	4" Multi Residential		1,473	\$1.95	\$2,872.35		13,241	\$2.16	\$28,600.56		9,457	\$1.95	\$18,441.15	
38	6" Multi Residential		1,422	\$1.95	\$2,772.90		6,559	\$2.16	\$14,167.44		3,452	\$1.95	\$6,731.40	
39	8" Multi Residential		939	\$1.95	\$1,831.05		5,427	\$2.16	\$11,722.32		3,215	\$1.95	\$6,269.25	
40	Total Multi-Residential Service Consumption		14,667		\$28,600.65		79,540		\$171,806.40		48,518		\$94,610.10	
41	Total Multi-Residential Service	183	14,667		\$56,296.68	1,259	79,540		\$382,717.35	755	48,518		\$208,521.18	
42	Average Multi-Residential Service Bill				\$307.63				\$303.99				\$276.19	

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Sanlando Utility Corp.
 Docket No.: 110257-W5
 Test Year Ended: 12/31/2010
 Interim [x] Final []
 Water [] Sewer [x]

Florida Public Service Commission
 Schedule E-2
 Page 8 of 10
 Preparer: Nicole Winans

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.

Line No.	Class/Meter Size	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
		Total Bills Jan. - Dec. 2010	Total Billable Gallons (in 000's) Jan. - Dec. 2010	Test Year Revenue Jan. - Dec. 2010	Test Year Rates Effective 12.17.2010	Present Rates Effective 06.23.11	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge								
2	5/8" Residential	68,378		\$884,309.88	\$12.35	\$12.37	\$845,835.86	\$13.71	\$937,462.38
3	3/4" Residential	0		\$0.00	\$12.35	\$12.37	\$0.00	\$13.71	\$0.00
4	1" Residential	25,650		\$331,732.17	\$12.35	\$12.37	\$317,290.50	\$13.71	\$351,661.50
5	1.5" Residential	0		\$0.00	\$12.35	\$12.37	\$0.00	\$13.71	\$0.00
6	2" Residential	0		\$0.00	\$12.35	\$12.37	\$0.00	\$13.71	\$0.00
7	Residential Wholesale - Flat Meter (per unit)	12	(828 Units)	\$271,637.45	\$26.13	\$26.17	\$259,949.75	\$29.01	\$288,243.36
8	Total Residential Service BFC	94,040		\$1,487,679.50			\$1,423,076.11		\$1,577,367.24
9	Consumption Charge (per 1,000 Gallons)								
10	5/8" Residential (Max 10k gallons)		485,726	\$829,496.63	\$1.63	\$1.63	\$791,733.38	\$1.80	\$874,306.80
11	3/4" Residential (Max 10k gallons)		0	\$0.00	\$1.63	\$1.63	\$0.00	\$1.80	\$0.00
12	1" Residential (Max 10k gallons)		203,636	\$347,639.75	\$1.63	\$1.63	\$331,926.68	\$1.80	\$366,544.80
13	1.5" Residential (Max 10k gallons)		0	\$0.00	\$1.63	\$1.63	\$0.00	\$1.80	\$0.00
14	2" Residential (Max 10k gallons)		0	\$0.00	\$1.63	\$1.63	\$0.00	\$1.80	\$0.00
15	Total Residential Service Billable Consumption		689,362	\$1,177,136.38			\$1,123,660.06		\$1,240,851.60
16	Total Residential Service	94,040	689,362	\$2,664,815.88			\$2,546,736.17		\$2,818,218.84
17	Average Residential Bill			\$28.34			\$27.08		\$29.97
18	Multi-Residential - Base Charge								
19	5/8" Multi Residential	253		\$3,271.17	\$12.35	\$12.37	\$3,129.61	\$13.71	\$3,468.63
20	3/4" Multi Residential	0		\$0.00	\$18.53	\$18.56	\$0.00	\$20.57	\$0.00
21	1" Multi Residential	108		\$3,488.67	\$30.87	\$30.92	\$3,339.36	\$34.28	\$3,701.70
22	1.5" Multi Residential	816		\$52,706.12	\$61.71	\$61.81	\$50,436.96	\$68.55	\$55,936.80
23	2" Multi Residential	780		\$80,483.67	\$98.73	\$98.89	\$77,134.20	\$109.68	\$85,550.40
24	3" Multi Residential	180		\$36,994.75	\$197.45	\$197.77	\$35,598.60	\$205.65	\$37,017.00
25	4" Multi Residential	24		\$7,750.18	\$308.52	\$309.01	\$7,416.24	\$342.75	\$8,226.00
26	6" Multi Residential	12		\$7,750.66	\$617.08	\$618.08	\$7,416.96	\$685.50	\$8,226.00
27	8" Multi Residential	12		\$12,400.84	\$978.31	\$988.90	\$11,866.80	\$1,096.80	\$13,161.60
28	Multi Residential Wholesale - Flat Meter (per unit)	12	(450 units)	\$147,672.00	\$26.13	\$26.17	\$141,318.00	\$29.01	\$156,654.00
29	Total Multi-Residential Service BFC	2,197		\$352,518.06			\$337,656.73		\$371,942.13
30	Consumption Charge (per 1,000 Gallons)								
31	5/8" Multi Residential		1,519	\$3,135.51	\$1.98	\$1.98	\$3,007.62	\$2.19	\$3,326.61
32	3/4" Multi Residential		0	\$0.00	\$1.98	\$1.98	\$0.00	\$2.19	\$0.00
33	1" Multi Residential		782	\$1,614.78	\$1.98	\$1.98	\$1,548.36	\$2.19	\$1,712.58
34	1.5" Multi Residential		26,187	\$54,379.71	\$1.98	\$1.98	\$51,850.26	\$2.19	\$57,349.53
35	2" Multi Residential		52,573	\$108,542.46	\$1.98	\$1.98	\$104,094.54	\$2.19	\$115,134.87
36	3" Multi Residential		16,479	\$33,936.27	\$1.98	\$1.98	\$32,628.42	\$2.19	\$36,089.01
37	4" Multi Residential		24,171	\$49,914.06	\$1.98	\$1.98	\$47,858.58	\$2.19	\$52,934.49
38	6" Multi Residential		11,433	\$23,671.74	\$1.98	\$1.98	\$22,637.34	\$2.19	\$25,038.27
39	8" Multi Residential		9,581	\$19,822.62	\$1.98	\$1.98	\$18,970.38	\$2.19	\$20,982.39
40	Total Multi-Residential Service Consumption		142,725	\$295,017.15			\$282,595.50		\$312,567.75
41	Total Multi-Residential Service	2,197	142,725	\$647,535.21			\$620,252.23		\$684,509.88
42	Average Multi-Residential Service Bill			\$294.74			\$282.32		\$311.57

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.

Line No.	(1) Class/Meter Size	(2) Bills Jan. 2010	(3) Total Billable Gallons (in 000's) Jan. 2010	(4) Test Year Rates Effective 04.01.09	(5) Test Year Revenue 04.01.09	(6) Total Bills Feb. - Aug. 2010	(7) Total Billable Gallons (in 000's) Feb. - Aug. 2010	(8) Test Year Rates Effective 01.18.10	(9) Test Year Revenue 01.18.10	(10) Total Bills Sept. - Dec. 2010	(11) Total Billable Gallons (in 000's) Sept. - Dec. 2010	(12) Test Year Rates Effective 08.15.10	(13) Test Year Revenue 08.15.10
1	General Service - Base Charge												
2	5/8" General Service	77		\$12.18	\$937.86	553		\$13.47	\$7,448.91	315		\$12.18	\$3,836.70
3	3/4" General Service	0		\$18.27	\$0.00	0		\$20.20	\$0.00	0		\$18.27	\$0.00
4	1" General Service	55		\$30.43	\$1,673.65	381		\$33.64	\$12,816.84	216		\$30.43	\$6,572.88
5	1.5" General Service	25		\$60.84	\$1,521.00	176		\$67.27	\$11,839.52	100		\$60.84	\$6,084.00
6	2" General Service	28		\$97.34	\$2,725.52	206		\$107.63	\$22,171.78	125		\$97.34	\$12,167.50
7	3" General Service	3		\$194.67	\$584.01	21		\$215.24	\$4,520.04	12		\$194.67	\$2,336.04
8	4" General Service	2		\$304.17	\$608.34	28		\$336.32	\$9,416.96	18		\$304.17	\$5,475.06
9	6" General Service	0		\$608.38	\$0.00	7		\$672.68	\$4,708.76	5		\$608.38	\$3,041.90
10	8" General Service	0		\$973.39	\$0.00	0		\$1,076.27	\$0.00	0		\$973.39	\$0.00
	General Service Wholesale - Flat Meter (per unit)	1	(101 units)	\$25.76	\$2,601.76	7	(101 units)	\$28.48	\$20,135.36	4	(101 units)	\$25.76	\$10,407.04
11													
12	Total General Service Base Charge	<u>191</u>			<u>\$10,652.14</u>	<u>1,379</u>			<u>\$93,058.17</u>	<u>795</u>			<u>\$49,921.12</u>
13	Consumption Charge (per 1,000 Gallons)												
14	5/8" General Service		717	\$1.95	\$1,398.15		5,294	\$2.16	\$11,435.04		2,491	\$1.95	\$4,857.45
15	3/4" General Service		0	\$1.95	\$0.00		0	\$2.16	\$0.00		0	\$1.95	\$0.00
16	1" General Service		553	\$1.95	\$1,078.35		4,130	\$2.16	\$8,920.80		2,565	\$1.95	\$5,001.75
17	1.5" General Service		865	\$1.95	\$1,686.75		5,226	\$2.16	\$11,288.16		2,683	\$1.95	\$5,231.85
18	2" General Service		1,468	\$1.95	\$2,862.60		9,985	\$2.16	\$21,567.60		5,612	\$1.95	\$10,943.40
19	3" General Service		2,475	\$1.95	\$4,826.25		14,577	\$2.16	\$31,486.32		8,010	\$1.95	\$15,619.50
20	4" General Service		126	\$1.95	\$245.70		1,752	\$2.16	\$3,784.32		1,738	\$1.95	\$3,389.10
21	6" General Service		0	\$1.95	\$0.00		13,786	\$2.16	\$29,777.76		11,273	\$1.95	\$21,982.35
22	8" General Service		0	\$1.95	\$0.00		0	\$2.16	\$0.00		0	\$1.95	\$0.00
23	Total General Service Consumption		<u>6,204</u>		<u>\$12,097.80</u>		<u>54,750</u>		<u>\$118,260.00</u>		<u>34,372</u>		<u>\$67,025.40</u>
24	Total General Service	<u>191</u>	<u>6,204</u>		<u>\$22,749.94</u>	<u>1,379</u>	<u>54,750</u>		<u>\$211,318.17</u>	<u>795</u>	<u>34,372</u>		<u>\$116,946.52</u>
25	Average General Service Bill				<u>\$119.11</u>				<u>\$153.24</u>				<u>\$147.10</u>
26													
27	Residential Reuse - Base Charge												
28	All Meters	20		\$3.74	\$74.80	212		\$4.06	\$860.72	146		\$3.74	\$546.04
29	Total Residential Reuse Service Base Facility	<u>20</u>			<u>\$74.80</u>	<u>212</u>			<u>\$860.72</u>	<u>146</u>			<u>\$546.04</u>
30													
31	Consumption Charge (per 1,000 Gallons)												
32	Consumption for all meter sizes		408	\$0.40	\$163.20		6,189	\$0.43	\$2,661.27		4,380	\$0.40	\$1,752.00
33	Total Residential Reuse Service Consumption		<u>408</u>		<u>\$163.20</u>		<u>6,189</u>		<u>\$2,661.27</u>		<u>4,380</u>		<u>\$1,752.00</u>
34													
35	Total Residential Reuse Service	<u>20</u>	<u>408</u>		<u>\$238.00</u>	<u>212</u>	<u>6,189</u>		<u>\$3,521.99</u>	<u>146</u>	<u>4,380</u>		<u>\$2,298.04</u>
36													
37	Average Residential Reuse Service Bill				<u>\$11.90</u>				<u>\$16.61</u>				<u>\$15.74</u>
38													
39	Sewer Public Auth				\$0.00				\$0.00				\$0.00
40	Other Miscellaneous Revenues				\$486.50				\$5,820.25				\$3,002.50
41	Adjustment to reclass Miscellaneous Revenues												
41	Total Other Revenues				<u>\$486.50</u>				<u>\$5,820.25</u>				<u>\$3,002.50</u>
42													
43	Test Year Accruals				(\$46,944.73)				\$44,438.68				(\$4,108.04)
44	Forfeited Discounts				\$0.00				\$0.00				\$0.00
45	Adjusted Test Year/ Annualized / Proposed Revenues				<u>\$236,988.25</u>				<u>\$2,256,221.12</u>				<u>\$1,178,909.54</u>
46	Total Per Books				<u>\$239,883.47</u>				<u>\$2,188,636.40</u>				<u>\$1,171,255.55</u>
47	Difference				\$2,895.22				(\$67,584.72)				(\$7,653.99)
48	Percentage				1.21%				-3.09%				-0.65%

Revenue Schedule at Test Year Rates - Proof of Revenue
 Company: Sanlando Utility Corp.
 Docket No.: 110257-W5
 Test Year Ended: December 31, 2010
 Interim Final
 Water Sewer

Florida Public Service Commission
 Schedule E-2
 Page 10 of 10
 Preparer: Nicole Winans

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.

Line No.	Class/Meter Size	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
		Total Bills Jan. - Dec. 2010	Total Billable Gallons (in 000's) Jan. - Dec. 2010	Test Year Revenue Jan. - Dec. 2010	Test Year Rates Effective 12.17.2010	Present Rates Effective 06.23.11	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	General Service - Base Charge								
2	5/8" General Service	945		\$12,223.47	\$12.35	\$12.37	\$11,689.65	\$13.71	\$12,955.95
3	3/4" General Service	0		\$0.00	\$18.53	\$18.56	\$0.00	\$20.57	\$0.00
4	1" General Service	652		\$21,063.37	\$30.87	\$30.92	\$20,159.84	\$34.28	\$22,347.30
5	1.5" General Service	301		\$19,444.52	\$61.71	\$61.81	\$18,604.81	\$68.55	\$20,633.55
6	2" General Service	359		\$37,064.80	\$98.73	\$98.89	\$35,501.51	\$109.68	\$39,375.12
7	3" General Service	36		\$7,440.09	\$197.45	\$197.77	\$7,119.72	\$205.65	\$7,403.40
8	4" General Service	48		\$15,500.36	\$308.52	\$309.01	\$14,832.48	\$342.75	\$16,452.00
9	6" General Service	12		\$7,750.66	\$617.08	\$618.08	\$7,416.96	\$685.50	\$8,226.00
10	8" General Service	0		\$0.00	\$978.31	\$988.90	\$0.00	\$1,096.80	\$0.00
	General Service Wholesale - Flat Meter (per unit)	12	(101 units)	\$33,144.16	\$26.13	\$26.17	\$31,718.04	\$29.01	\$35,160.12
11									
12	Total General Service Base Charge	<u>2,365</u>		<u>\$153,631.43</u>			<u>\$147,043.01</u>		<u>\$162,553.44</u>
13	Consumption Charge (per 1,000 Gallons)								
14	5/8" General Service		8,502	\$17,690.64	\$1.98	\$1.98	\$16,833.96	\$2.19	\$18,619.38
15	3/4" General Service		0	\$0.00	\$1.98	\$1.98	\$0.00	\$2.19	\$0.00
16	1" General Service		7,248	\$15,000.90	\$1.98	\$1.98	\$14,351.04	\$2.19	\$15,873.12
17	1.5" General Service		8,774	\$18,206.76	\$1.98	\$1.98	\$17,372.52	\$2.19	\$19,215.06
18	2" General Service		17,065	\$35,373.60	\$1.98	\$1.98	\$33,788.70	\$2.19	\$37,372.35
19	3" General Service		25,062	\$51,932.07	\$1.98	\$1.98	\$49,622.76	\$2.19	\$54,885.78
20	4" General Service		3,616	\$7,419.12	\$1.98	\$1.98	\$7,159.68	\$2.19	\$7,919.04
21	6" General Service		25,059	\$51,760.11	\$1.98	\$1.98	\$49,616.82	\$2.19	\$54,879.21
22	8" General Service		0	\$0.00	\$1.98	\$1.98	\$0.00	\$2.19	\$0.00
23	Total General Service Consumption		<u>95,326</u>	<u>\$197,383.20</u>			<u>\$188,745.48</u>		<u>\$208,763.94</u>
24	Total General Service	<u>2,365</u>	<u>95,326</u>	<u>\$351,014.63</u>			<u>\$335,788.49</u>		<u>\$371,317.38</u>
25	Average General Service Bill			<u>\$148.42</u>			<u>\$141.98</u>		<u>\$157.01</u>
26									
27	Residential Reuse - Base Charge								
28	All Meters	378		\$1,481.56	\$3.79	\$3.81	\$1,440.18	\$4.22	\$1,595.16
29	Total Residential Reuse Service Base Facility	<u>378</u>		<u>\$1,481.56</u>			<u>\$1,440.18</u>		<u>\$1,595.16</u>
30									
31	Consumption Charge (per 1,000 Gallons)								
32	Consumption for all meter sizes		10,977	\$4,576.47	\$0.41	\$0.41	\$4,500.57	\$0.45	4,939.65
33	Total Residential Reuse Service Consumption		<u>10,977</u>	<u>\$4,576.47</u>			<u>\$4,500.57</u>		<u>4,939.65</u>
34									
35	Total Residential Reuse Service	<u>378</u>	<u>10,977</u>	<u>\$6,058.03</u>			<u>\$5,940.75</u>		<u>\$6,534.81</u>
36									
37	Average Residential Reuse Service Bill			<u>\$16.03</u>			<u>\$15.72</u>		<u>\$1.08</u>
38									
39	Sewer Public Auth			\$0.00			\$0.00		\$0.00
40	Other Miscellaneous Revenues			\$9,309.25			\$9,309.25		\$9,309.25
41	Adjustment to reclass Miscellaneous Revenues						\$7,499.40		\$7,499.40
41	Total Other Revenues			<u>\$9,309.25</u>			<u>\$16,808.65</u>		<u>\$16,808.65</u>
42									
43	Test Year Accruals			(\$6,614.09)			(\$6,614.09)		(\$6,614.09)
44	Forfeited Discounts			\$0.00			\$0.00		\$0.00
45	Adjusted Test Year/ Annualized / Proposed Revenues			<u>\$3,672,118.91</u>			<u>\$3,518,912.20</u>		<u>\$3,890,775.47</u>
46	Total Per Books			<u>\$3,599,775.42</u>			<u>\$3,599,775.42</u>		
47	Difference			(\$72,343.49)			\$80,863.22		
48	Percentage			-2.01%					