

**CLASS B
WATER AND/OR WASTEWATER UTILITIES**

**FINANCIAL, RATE
AND ENGINEERING
FILING INFORMATION REQUIRED
By CHARLOTTE COUNTY
CODE SECTION 3-8, Section II**

For

Utilities, Inc. of Sandalhaven

VOLUME I

FOR THE

Test Year Ended: December 31, 2010

**CLASS B WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE AND ENGINEERING
FILING INFORMATION REQUIRED BY CHARLOTTE COUNTY CODE SECTION 3-8, SECTION II**

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**CHARLOTTE COUNTY
CODE SECTION 3-8
ARTICLE II**

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**CLASS B WATER AND/OR WASTEWATER UTILITIES
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**CHARLOTTE COUNTY
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ARTICLE II**

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Schedule of Wastewater Rate Base

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

Schedule: RB-1

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Schedule Year Ended: December 31, 2010

Preparer: Kirsten Weeks

Interim | | Final |X|

Historic |X| Projected | |

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

Line No.	(1) Description	(2) Simple Average Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 8,809,578	\$ (417,111) (A)	\$ 8,392,467	RB-2, RB-4
2	Utility Land & Land Rights	157,435		157,435	RB-4
3	Less: Non-Used & Useful Plant		(131,494) (B)	(131,494)	RB-2, RB-5
4	Construction Work in Progress	(0)		(0)	RB-2, RB-12
5	Less: Accumulated Depreciation	(1,943,997)	\$ 105,381 (C)	(1,838,615)	RB-2, RB-6
6	Less: CIAC	(3,276,640)	\$ - (D)	(3,276,640)	RB-7
7	Accumulated Amortization of CIAC	1,243,085	(41,956) (E)	1,201,130	RB-2, RB-8
8	Acquisition Adjustments	-		-	
9	Accum. Amort. of Acq. Adjustments	-		-	
10	Advances For Construction	-		-	RB-10
11	Working Capital Allowance	73,280	\$ 15 (F)	73,295	RB-2, RB-11
12	Total Rate Base	\$ 5,062,742	\$ (484,664)	\$ 4,578,077	

Utilities, Inc. of Sandalhaven

Schedule: RB-2

Schedule Year Ended: December 31, 2010

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Interim Final Historic Projected

Preparer: Kirsten Weeks

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

Line No.	Description	Water	Wastewater
1	<u>(A) Utility Plant in Service</u>		
2	1. Restate Plant Accounts (see RB-2, p.2-4)	\$	(390,673)
3	2. Restate WSC & Regional Allocations to Plant Accts (see RB-2, p.6)		(19,807)
4	3. Reallocate Transp. Equip. Assoc. w/Salary Adj. (see OI-2, p.2)		(6,631)
5	Total Plant in Service	\$	(417,111)
6	<u>(B) Non-used and Useful Plant in Service</u>	\$	(131,494)
7	<u>(C) Accumulated Depreciation</u>		
8	1. Restate Plant Accounts (see RB-2, p.2-4)	\$	100,833
9	2. Restate WSC & Regional Allocations to Accum. Depr. (see RB-2, p.6)		13,150
10	3. Reallocate Transp. Equip. Depr. Assoc. w/Salary Adj. (see OI-2, p.2)		(8,601)
11	Total Accumulated Depreciation	\$	105,381
12	<u>(D) CIAC</u>		
13	1. Restate CIAC Accounts (see RB-2, p.5)	\$	-
14	Total CIAC	\$	-
15	<u>(E) Accumulated Amortization of CIAC</u>		
16	1. Restate CIAC Accounts (see RB-2, p.5)	\$	(41,956)
17	<u>(F) Working Capital, Balance Sheet Method, see Sch. RB-11</u>	\$	73,795

Schedule of Adjustments to Rate Base - Detail

Charlotte County, Florida

Utilities, Inc. of Sandalhaven
 Schedule Year Ended: December 31, 2010
 Interim Final
 Historic Projected

Schedule: BB-2
 Page 2 of 6

Prepared: Kirsten Weck

1	A/R & MFR Account	Restatement Account	RESTATE PLANT ACCOUNTS Adjustments - Description & Explanation	Simple Average		
				PIS	A/D	Dep. Exp.
2	333.20	303.30	Land & Land Rights - General Water	190,900.00	-	-
3			*Reclassified to a/c 1270, NARUC 353.4, L&L Rights - Wastewater Treatment, since Sandalhaven is a wastewater only company.			
4						
5						
6	397.70	311.30	Electric Pump Equipment - Water Treatment	(192.92)	-	-
7			*Reclassified to a/c 1330 NARUC 353.3, Power Generation Equipment - Wastewater Treatment, since Sandalhaven is a wastewater only company.			
8						
9	351.10	351.10	Organization - Wastewater	(6,740.79)	81,795.57	-
10			*To remove the \$6,740.79 in Organization - Wastewater from AF 3 (2006 audit) in Docket No. 060283-SU and ordered in PSC-07-0865-PA3-SU and to correct associated A/D and depreciation expense.			
11			*To move (\$76,921.00) from the UR ledger to the AA ledger. This amount relates to organization costs not allowed due to guidelines set in the NARUC USQA.			
12						
13	352.10	352.10	Franchises - Wastewater	(9,875.90)	5,596.25	(826.71)
14			*To remove \$9,875.90 (that should have been deferred and amortized over five years beginning in July 2006) in Franchises - Wastewater from Docket No. 060285-SU and ordered in PSC-07-0865-PA3-SU and to correct associated A/D and depreciation expense.			
15			*To move (\$12,478.00) from the UR ledger to the AA ledger. This amount relates to franchise costs not allowed due to guidelines set in the NARUC USQA.			
16			*To correct A/D and depreciation expense on the UR ledger.			
17						
18	353.20	353.40	Land & Land Rights - Wastewater Treatment	(157,061.82)	-	-
19			*To reclassify \$347,061.82 from a/c 1285, NARUC 353.7, L&L Rights - Wastewater General since this land relates to treatment plant.			
20			*To reclassify (\$190,000) from UR ledger a/c 1045, NARUC 303.5, L&L Rights - General Water to UR Ledger L&L Rights - Wastewater Treatment since all the land in question relates to the treatment plant and the reduction is due to a discrepancy in cost vs. appraisal.			
21						
22	353.20	353.70	Land & Land Rights - Wastewater General	(347,061.82)	-	-
23			*Reclassified to a/c 1270 NARUC 353.4, L&L Rights - Wastewater Treatment, since all land relates to the treatment plant.			
24						
25	354.20	354.20	Structures & Improvements - Collection	(3,297,964.23)	335,241.20	(103,173.84)
26			* To reclassify to a/c 1320, NARUC 355.2, Power Generation Equipment - Collection, a/c 1345, NARUC 300.2, Force Mains, and a/c 1375, NARUC 370.3, Receiving Wells, and a/c 1380, NARUC 371.3, Pumping Equipment - Wastewater Pump and to correct associated A/D and depreciation expense.			
27						
28	354.30	354.30	Structures & Improvements - Lift Station	1.93	27,530.01	16.39
29			*To remove \$99,883.75 (that should have been deferred and amortized over 15 years beginning in July 2006) in S&I - Lift Station from Docket No. 060285-SU and ordered in PSC-07-0865-PA3-SU and to correct associated A/D and depreciation expense.			
30			*To correct AFJDC on projects 2004831 for (\$130.83) in 2007, and 2009670 for (\$3,904.83) in 2008, and 2009840 for \$2,136.70 in 2009, and to correct associated A/D and depreciation expense.			
31			*To reclassify \$6,051.52 from a/c 1290, NARUC 354.2, S&I - Collection to S&I - Lift Stations and to correct associated A/D and depreciation expense.			
32			*To correct A/D and depreciation expense on the UR ledger.			
33			*To reclassify \$95,795.12 from a/c 1375, NARUC 370.3, Receiving Wells to S&I - Lift Stations and to correct associated A/D and depreciation expense.			
34						
35			Page Total	(3,309,714.91)	450,163.03	(103,984.15)

Schedule of Adjustments to Rate Base - Detail

Charlotte County, Florida

Utilities, Inc. of Sandalhaven
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: RD-2
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Preparer: Kirstun Weeks

1	A/R & MFR	Restatement	RESTATE PLANT ACCOUNTS	Simple Average		
				PIS	A/D	Dep. Eqp.
2	Account	Account	Adjustments - Description & Explanation			
3	354.40	354.40	Structures & Improvements - Wastewater Treatment	590,085.53	(278,366.33)	18,482.81
4			*To reclassify \$590,751.61 from a/c 1315, NARUC 354.7, S&I - Wastewater General to S&I - Wastewater Treatment since this asset relates to treatment plant, and to correct associated A/D and depreciation expense.			
5			*To reclassify \$561,822.43 of project 2003875 from a/c 1290, NARUC 354.2, S&I - Collection to S&I - Wastewater Treatment and to correct associated A/D and depreciation expense.			
6						
7						
8	354.60	354.60	Structures & Improvements - Reclaimed Water Distribution	-	(1.64)	0.92
9			*To correct A/D and depreciation expense on the AA ledger.			
10						
11	354.40	354.70	Structures & Improvements - Wastewater General	(590,085.53)	278,539.10	(18,483.61)
12			*Reclassified to a/c 1300 NARUC 354.4, S&I - Wastewater Treatment, since all assets relates to the treatment plant.			
13						
14	355.20	355.20	Power Generation Equipment - Collection	96,319.46	(15,651.91)	4,815.97
15			* To reclassify to \$97,509.67 of project 2003875 from a/c 1290, NARUC 354.2, S&I - Collection to Power Generation Equipment - Collection, and to correct associated A/D and depreciation expense.			
16			*To correct AFUDC on projects 2003875 for (\$1,190.21) in 2008, and to correct associated A/D and depreciation expense.			
17						
18	354.40	355.40	Power Generation Equipment - Wastewater Treatment	192.92	(8.36)	9.61
19			*Reclassified from a/c 1105 NARUC 311.3, Electric Pump Equipment - Water Treatment, since Sandalhaven is a wastewaters only company.			
20			*To correct A/D and depreciation expense on the AA ledger.			
21						
22	360.20	360.20	Collection Sewers - Force	2,392,399.78	(208,463.85)	79,735.32
23			*To reclassify \$126,031.41 to a/c 1360, NARUC 333.2, Services to Customers and to correct associated A/D and depreciation expense.			
24			*To correct A/D and depreciation expense on the AA ledger.			
25			*To reclassify \$2,551,605.27 of project 2003875 from a/c 1290, NARUC 354.2, S&I - Collection to Collection Sewers - Force and to correct associated A/D and depreciation expense.			
26			*To correct AFUDC on project 2003875 for (\$33,780.27) and to correct associated A/D and depreciation expense.			
27						
28	361.20	361.20	Collection Sewers - Gravity	(81,510.46)	42,539.63	(2,627.25)
29			*To reclassify \$5,978.89 to a/c 1353, NARUC 361.2, Manholes, and to correct associated A/D and depreciation expense.			
30						
31	361.20	361.20	Manholes	81,510.46	(48,128.00)	4,400.56
32			*To reclassify \$5,978.89 from a/c 1350, NARUC 361.2, Collection Sewers - Gravity to Manholes and to correct associated A/D and depreciation expense.			
33						
34	360.20	363.20	Services to Customers	119,225.22	(59,111.42)	3,146.75
35			*To reclassify \$126,031.41 from a/c 1345, NARUC 360.2, Collection Sewers - Force to Services to Customers and to correct associated A/D and depreciation expense.			
36			*To remove the \$6,200.00 in Services to Customers from AF 3 (2005 audit) in Docket No. 060285-SU and ordered in PSC 07-0863-PAA-SU and to correct associated A/D and depreciation expense.			
37						
38			Page Total	2,608,137.38	(288,653.01)	89,481.19

Utilities, Inc. of Sandalhaven
 Schedule Year Ended: December 31, 2010
 Interim | Final [X]
 Historic [X] Projected |

Schedule: RB-2
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 Preparer: Kirsten Weeks

1	A/R & MFR Account	Resatement Account	RESTATE PLANT ACCOUNTS Adjustments - Description & Explanation	Simple Average		
				PIS	A/D	Dep. Exp.
2	370.30	370.30	Receiving Wells	432,024.43	(54,867.44)	89,480.53
4			*To reclassify \$95,795.12 to a/c 1295, NARUC 154 3, S&I - Lift Stations, and to correct associated A/D and depreciation expense.			
5			*To correct AFUDC on project 2009512 for (\$519.12) and to correct associated A/D and depreciation expense.			
6			*To reclassify \$535,768.86 of project 2003871 from a/c 1290, NARUC 154 2, S&I - Collection to Receiving Wells and to correct associated A/D and depreciation expense.			
7			*To correct AFUDC on project 2003875 for (\$6,510.19) and to correct associated A/D and depreciation expense.			
8						
9	371.30	371.30	Pumping Equipment - Wastewater Pump	103,569.31	(19,454.29)	6,081.61
10			*To correct A/D and depreciation expense on the AA ledger.			
11			*To reclassify \$104,843.72 of project 2003875 from a/c 1290, NARUC 154 2, S&I - Collection to Pumping Equipment - Wastewater Pump and to correct associated A/D and depreciation expense.			
12			*To correct AFUDC on project 2003875 for (\$1,274.41) and to correct associated A/D and depreciation expense.			
13						
14	380.40	380.40	Treatment & Disposal - Lagoons		(954.35)	(0.04)
15			*To correct A/D and depreciation expense on the AA ledger.			
16						
17	380.40	380.40	Treatment & Disposal - Wastewater Treatment	(225,883.97)	14,447.48	(12,480.40)
18			*To remove \$327,056.37 (that should have been deferred and amortized over 12 years beginning in July 2006) in T&D - Wastewater Treatment from Docket No. 060285-SU and ordered in PSC 07-0865-PAA-SU and to correct associated A/D and depreciation expense.			
19			*To correct AFUDC on project 116-06-01 for \$1,472.40 in 2006, and to correct associated A/D and depreciation expense.			
20						
21	380.50	380.50	Treatment & Disposal - Reclaimed Treatment		(32.37)	(0.04)
22			*To correct A/D and depreciation expense on the AA ledger.			
23						
24	381.30	381.30	Plant Sewers - Wastewater Treatment		(388.53)	215.78
25			*To correct A/D and depreciation expense on the AA ledger.			
26						
27	389.30	389.30	Other Plant - Wastewater Pump		(6.47)	(0.02)
28			*To correct A/D and depreciation expense on the AA ledger.			
29						
30	389.40	389.40	Other Plant - Wastewater Treatment		(0.01)	0.00
31			*To correct A/D and depreciation expense on the AA ledger.			
32						
33	354.70	340.70	Office Structures & Improvements		(0.60)	(0.00)
34			*To correct A/D and depreciation expense on the AA ledger.			
35						
36	390.70	390.70	Office Furniture & Equipment		5.00	(0.03)
37			*To correct A/D and depreciation expense on the AA ledger.			
38						
39	393.70	393.70	Tools, Shop, & Garage Equipment		116.88	(0.08)
40			*To correct A/D and depreciation expense on the AA ledger.			
41						
42	394.70	394.70	Laboratory Equipment		669.00	54.53
43			*To correct A/D and depreciation expense on the AA ledger.			
44						
45	396.70	396.70	Communication Equipment			
46			*To correct A/D and depreciation expense on the AA ledger.			
47						
48	375.30	375.60	Reuse Transmission & Distribution Masts		(2.76)	(0.11)
49			*To correct A/D and depreciation expense on the AA ledger.			
50						
51	391.70	391.70	Transmission Equipment		0.03	
52			*To correct A/D and depreciation expense on the AA ledger.			
53						
54			Page Total	310,909.78	(60,877.31)	83,321.57
55			Plant Total	(390,672.76)	(100,832.31)	68,818.61

Schedule of Adjustments to Rate Base - Detail

Charlotte County, Florida

Utilities, Inc. of Sandalhaven
 Schedule Year Ended: December 31, 2010
 Interim Final
 Historic Projected

Schedule: RB-2
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Preparer: Kirsten Weeks

Line	A/R & MFR Account	Restatement Account	RESTATE CIAC ACCOUNTS Adjustments - Description & Explanation	Simple Average		
				CIAC	A/A	Amort. Exp.
3	271.00	271.00	CIAC - Organization	-	5,996.30	-
4			*To remove all A/A from CIAC - organization as there is no corresponding CIAC, and because organization is not a contributed asset.			
5						
6	271.00	271.00	CIAC - Structures & Improvements - Lift Station		7,585.76	(10.03)
7			*To correct A/A and amortization expense on the AA ledger.			
8						
9	271.00	271.00	CIAC - Structures & Improvements - Wastewater Treatment	(356,583.94)	79,333.90	(11,143.25)
10			*To reclassify (\$356,583.94) from a/c 3520, NARUC 271, CIAC - S&I - Wastewater General to CIAC - S&I - Wastewater Treatment since this asset relates to treatment plant, and to correct associated A/D and depreciation expense.			
11						
12	271.00	271.00	CIAC - Structures & Improvements - General	628,733.95	(790,120.46)	19,699.20
13			*To reclassify (\$356,583.94) to a/c 3505, NARUC 271, CIAC - S&I - Wastewater Treatment, and to correct associated A/A and amortization expense.			
14						
15	271.00	271.00	CIAC - Collection Sewers - Force	62,033.45	(15,281.90)	2,067.84
16			*To reclassify (\$62,033.45) to a/c 3565, NARUC 271, CIAC - Services to Customers, and to correct associated A/A and amortization expense.			
17			*To correct A/D and depreciation expense on the AA ledger.			
18						
19	271.00	271.00	CIAC - Collection Sewers - Gravity	97,788.24	(19,477.81)	2,155.19
20			*To reclassify (\$97,788.24) to a/c 3560, NARUC 271, CIAC - Manholes, and to correct associated A/A and amortization expense.			
21			*To correct A/A and amortization expense on the AA ledger.			
22						
23	271.00	271.00	CIAC - Manholes	(97,788.24)	23,353.96	(3,259.61)
24			*To reclassify (\$97,788.24) from a/c 3555, NARUC 271, CIAC - Collection Sewers - Gravity to CIAC - Manholes and to correct associated A/A and amortization expense.			
25						
26	271.00	271.00	CIAC - Service to Customers	(62,033.45)	13,327.47	(1,632.46)
27			*To reclassify (\$62,033.45) from a/c 3550, NARUC 271, CIAC - Collection Sewers - Force to CIAC - Services to Customers and to correct associated A/A and amortization expense.			
28						
29	271.00	271.00	CIAC - Treatment & Disposal - Lagoons	-	36.61	(0.05)
30			*To correct A/A and amortization expense on the AA ledger.			
31						
32	271.00	271.00	CIAC - Treatment & Disposal - Wastewater Treatment	-	4,808.65	0.04
33			*To correct A/A and amortization expense on the AA ledger.			
34						
35	271.00	271.00	CIAC - Wastewater Other Tangible Plant	(272,150.01)	683,307.82	-
36			*To reclassify (\$272,150.01) from a/c 3520, NARUC 271, CIAC - S&I - Wastewater General to CIAC - S&I - Wastewater Other Tangible Plant since this asset relates to undistributed CIAC, and to correct associated A/A and amortization expense.			
37						
38	271.00	271.00	CIAC - Wastewater Tap	-	(35,870.55)	6.88
39			*To correct A/A and amortization expense on the AA ledger.			
40						
41	271.00	271.00	CIAC - Wastewater Reservation of Capacity	-	1,064.54	(0.01)
42			*To correct A/A and amortization expense on the AA ledger.			
43			Total Adjustments, CIAC	-	(41,955.72)	7,893.73
44			Total Adjustments, Plant and CIAC	(390,632.76)	58,876.80	76,712.34

Schedule of Adjustments to Rate Base - Detail

Charlotte County, Florida

Utilities, Inc. of Sandalhaven
 Schedule Year Ended: December 31, 2010
 Interim | Final [X]
 Historic [X] Projected |

Schedule: RB-2
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Preparer: Kirsten Weeks

1	A/R & MFR	RESTATE WSC & REGIONAL ALLOCATION TO PLANT ACCOUNTS	Simple Average	
	Account		Adjustments - Description & Explanation	PIS
3	302.1/351.2	FRANCHISES	(32.50)	
4	303.5/353.7	LAND & LAND RIGHTS GEN PLT	9.92	
5	304.5/354.7	OFFICE STRUCT & IMPRV	1,071.70	
6	340.5/390.7	OFFICE FURN & EQPT	305.20	
7	343.5/393.7	TOOL SHOP & MISC EQPT	197.37	
8	346.5/396.7	COMMUNICATION EQPT	94.43	
9	393.7/393.7	TOOL SHOP & MISC EQPT	16.67	
10	398.7/398.7	SEWER PLANT ALLOCATED	(15,691.00)	
11	340.5/390.7	DESKTOP COMPUTER WTR	(1,129.00)	
12	340.5/390.7	MAINFRAME COMPUTER WTR	(2,443.08)	
13	340.5/390.7	MINI COMPUTERS WTR	(1,720.82)	
14	340.5/390.7	COMP SYS COST WTR	(139.63)	
15	340.5/390.7	MICRO SYS COST WTR	(323.41)	
		Total Adjustments to Plant	(19,807.48)	
16		RESTATE WSC & REGIONAL ALLOCATION TO ACCUM. DEPRECIATION ACCT 108.1		
17		Adjustments - Description & Explanation		
18	352.1	ACC DEPR-FRANCHISES		0.97
19	354.7	ACC DEPR-OFFICE STRUCTURE		(819.16)
20	390.7	ACC DEPR-OFFICE FURN/EQPT		(422.05)
21	393.7	ACC DEPR-TOOL SHOP & MISC EQPT		(143.40)
22	396.7	ACC DEPR-COMMUNICATION EQPT		7.09
23	354.7	ACC DEPR-STRUCT/IMPRV GEN PLT		4,217.00
24	393.7	ACC DEPR-TOOL SHOP & MISC EQPT		1.09
25	390.7	ACC DEPR-DESKTOP COMPUTER WTR		834.00
26	390.7	ACC DEPR-MAINFRAME COMP WTR		1,660.28
27	390.7	ACC DEPR-MINI COMP WTR		686.13
28	390.7	COMP SYS AMORTIZATION WTR		6,740.96
29	390.7	MICRO SYS AMORTIZATION WTR		386.89
30		Total Adjustments to Accumulated Depreciation		13,149.80
31		Total Adjustment to Rate Base	(6,657.68)	

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

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

Schedule: RB-3

Page 1 of 1

Schedule Year Ended: December 31, 2010

Preparer: Kirsten Weeks

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established, 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	12/31/05 Balance *	\$ -	\$ 2,274,338
2	2006 Additions		2,871,633.00
3	2006 Retirements		7,737
4	2006 Adjustments		-
5	12/31/06 Balance		5,138,234
6	2007 Additions		3,358,447
7	2007 Retirements		38,377
8	2007 Adjustments		-
9	12/31/07 Balance		8,458,304
10	2008 Additions		312,181
11	2008 Retirements		-
12	2008 Adjustments		-
13	12/31/08 Balance		8,770,485
14	2009 Additions		168,718
15	2009 Retirements		-
16	2009 Adjustments		-
17	12/31/09 Balance		8,939,203
18	2010 Additions		58,924
19	2010 Retirements		3,302
20	2010 Adjustments		-
21	12/31/10 Balance (Per books)		8,994,825
22	2010 Proforma Additions		-
23	2010 Proforma Retirements		-
24	2010 Proforma Adjustments		-
25	12/31/10 Adjusted Balance for Rate Case		8,994,825

* Rate base was last established for historical year 2005 in PSC Order No. 07-0865-PAA-SU.

Schedule of Wastewater Plant in Service By Primary Account
Simple Average

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: RR-4
Page 1 of 2
Preparer: Kirsten Weeks

Schedule Year Ended: December 31, 2010
Historic [X] Projected []

Recap Schedules: RR-1, RR-3

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/09	(3) Test Year 12/31/10	(4) Simple Average	(5) Adjustments	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	6,741	6,741	6,741	(6,741)	-		
3	352.1 Franchises	13,278	13,281	13,279	(9,838)	3,441		
4	389.1 Other Plant & Misc. Equipment							
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	137,435	137,435	137,435	(137,062)	373		
7	354.2 Structures & Improvements	3,292,964	3,292,964	3,292,964	(3,292,964)	-		
8	355.2 Power Generation Equipment	170	170	170	96,219	96,489		
9	360.2 Collection Sewers - Force	223,381	225,682	224,532	3,392,400	2,616,931		
10	361.2 Collection Sewers - Gravity	685,082	685,744	685,413	-	685,413		
11	362.2 Special Collecting Structures							
12	363.2 Services to Customers				119,225	119,225		
13	364.2 Flow Measuring Devices							
14	365.2 Flow Measuring Installations							
15	389.2 Other Plant & Misc. Equipment							
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights							
18	354.3 Structures & Improvements	2,916,219	2,910,758	2,913,489	4	2,913,493		
19	370.3 Receiving Wells	167,474	167,474	167,474	352,924	600,398		
20	371.3 Pumping Equipment	30,603	50,940	40,792	103,569	144,361		
21	389.3 Other Plant & Misc. Equipment	255	255	255		255		
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights				157,622	157,622		
24	355.4 Power Generation Equipment				193	193	15.00%	29
25	354.4 Structures & Improvements	599,419	599,582	599,501	-	594,501	15.00%	89,178
26	380.4 Treatment & Disposal Equipment	581,625	604,981	593,288	(225,584)	367,704	15.00%	3,010
27	381.4 Plant Sewers							
28	382.4 Outfall Sewer Lines							
29	389.4 Other Plant & Misc. Equipment		79	39		39	15.00%	10
30	REUSE TREATMENT PLANT							
31	353.5 Land & Land Rights							
32	354.6 Structures & Improvements - Dist.	156	156	156		156		
33	375.5 Transmission & Distribution System	2,947	2,947	2,947		1,947		
34	380.5 Treatment & Disposal Equipment	1,110	1,110	1,110		1,110		
35	381.5 Plant Sewers	23,818	24,162	23,990		23,990		
36	390.5 Office Furniture & Equipment							
37	396.5 Communication Equipment							
38	GENERAL PLANT							
39	353.7 Land & Land Rights							
40	354.7 Structures & Improvements	30,001	38,475	37,688	7,072	38,760		
41	390.7 Office Furniture & Equipment	180,865	121,795	121,330	(5,451)	115,879		
42	391.7 Transportation Equipment	45,877	47,651	46,741	(6,631)	40,110		
43	392.7 Stores Equipment							
44	393.7 Tools, Shop & Garage Equipment	79,814	30,314	30,064	191	30,255		
45	394.7 Laboratory Equipment	8,006	8,215	8,156		8,156		
46	395.7 Power Operated Equipment							
47	396.7 Communication Equipment	4,701	1,748	4,269	91	4,364		
48	397.7 Miscellaneous Equipment	193	193	193	(193)	-		
49	398.7 Other Tangible Plant				(15,691)	(15,691)		
50	TOTAL	\$ 8,939,201	\$ 8,994,824	\$ 8,967,014	\$ (417,111)	\$ 8,549,902		\$ 144,865

Annualized Wastewater Plant Inservice by Primary Account
 (Sample Average)

Clay County, Florida

4 Utilities, Inc. of Southwestern
 Account Year Ending: December 31, 2010
 (Initials) (M) Projected 1 -

Explanation: Provide the ending balances and average of plant in service for the prior year and this year by primary account. Also show non-used & used amount by account.

Schedule: BB-1
 Dept: 2 of 2
 Preparer: Kristen Wyles
 Report Schedule: BB-1, (BB-1)

Line	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Ques	Invnt	Eqmnt	Eqmnt	Misc	App	Maint	Invnt	Eqmnt	Misc	App	Ques	Invnt	Eqmnt	Average
1	INTANGIBLE PLANT															
2	351.1 Organization	6,741	6,741	6,741	6,741	6,741	6,741	6,741	6,741	6,741	6,741	6,741	6,741	6,741	6,741	6,741
3	352.1 Franchises	17,278	17,277	17,277	17,275	17,275	17,275	17,275	17,277	17,277	17,275	17,275	17,277	17,277	17,275	17,276
4	399.1 Other Plant & Misc. Equipment															
5	COLLECTION PLANT															
6	353.1 Land & Land Right	157,125	157,110	157,110	157,110	157,110	157,110	157,110	157,110	157,110	157,110	157,110	157,110	157,110	157,110	157,110
7	354.2 Structures & Improvements	3,292,984	3,292,964	3,292,964	3,292,964	3,292,964	3,292,964	3,292,964	3,292,964	3,292,964	3,292,964	3,292,964	3,292,964	3,292,964	3,292,964	3,292,964
8	355.2 Power Generation Equipment	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170
9	360.2 Collection Sewers - Force	223,731	223,681	223,681	223,681	223,681	223,681	223,681	223,681	223,681	223,681	223,681	223,681	223,681	223,681	223,681
10	361.2 Collection Sewers - Gravity	69,938	69,819	69,819	69,819	69,819	69,819	69,819	69,819	69,819	69,819	69,819	69,819	69,819	69,819	69,819
11	362.2 Special Collecting Structures															
12	363.2 Services to Customers															
13	364.2 Flow Measuring Devices															
14	365.2 Flow Measuring Installations															
15	389.2 Other Plant & Misc. Equipment															
16	SYSTEM PUMPING PLANT															
17	353.3 Land & Land Right	2,019,216	2,019,216	2,019,216	2,019,216	2,019,216	2,019,216	2,019,216	2,019,216	2,019,216	2,019,216	2,019,216	2,019,216	2,019,216	2,019,216	2,019,216
18	354.3 Structures & Improvements	167,154	167,154	167,154	167,154	167,154	167,154	167,154	167,154	167,154	167,154	167,154	167,154	167,154	167,154	167,154
19	379.3 Borehole Wells	36,044	36,044	36,044	36,044	36,044	36,044	36,044	36,044	36,044	36,044	36,044	36,044	36,044	36,044	36,044
20	371.3 Pumping Equipment	55	55	55	55	55	55	55	55	55	55	55	55	55	55	55
21	389.3 Other Plant & Misc. Equipment															
22	TREATMENT AND DISPOSAL PLANT															
23	353.4 Land & Land Right	360,117	360,117	360,117	360,117	360,117	360,117	360,117	360,117	360,117	360,117	360,117	360,117	360,117	360,117	360,117
24	354.4 Structures & Improvements	381,625	381,757	381,677	381,677	381,677	381,677	381,677	381,677	381,677	381,677	381,677	381,677	381,677	381,677	381,677
25	381.4 Plant Sewers															
26	381.4 Plant Sewers															
27	382.4 Outfall Sewer Lines															
28	389.4 Other Plant & Misc. Equipment															
29	REUSE TREATMENT PLANT															
30	353.5 Land & Land Right	156	156	156	156	156	156	156	156	156	156	156	156	156	156	156
31	354.5 Structures & Improvements - Dist.	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947
32	375.3 Transmission & Distribution System	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110
33	380.5 Treatment & Disposal Equipment	23,811	23,811	23,811	23,811	23,811	23,811	23,811	23,811	23,811	23,811	23,811	23,811	23,811	23,811	23,811
34	381.5 Plant Sewers															
35	390.3 Office Furniture & Equipment	36,221	36,101	36,110	36,110	36,110	36,110	36,110	36,110	36,110	36,110	36,110	36,110	36,110	36,110	36,110
36	396.5 Communication Equipment	20,481	20,481	20,481	20,481	20,481	20,481	20,481	20,481	20,481	20,481	20,481	20,481	20,481	20,481	20,481
37	GENERAL PLANT															
38	353.7 Land & Land Right	43,823	43,773	43,773	43,773	43,773	43,773	43,773	43,773	43,773	43,773	43,773	43,773	43,773	43,773	43,773
39	354.7 Structures & Improvements															
40	390.7 Office Furniture & Equipment															
41	391.7 Transportation Equipment															
42	392.7 Storage Equipment															
43	393.7 Tools, Shop & Garage Equipment															
44	394.7 Laboratory Equipment															
45	395.7 Power Operated Equipment															
46	396.7 Communication Equipment															
47	397.7 Miscellaneous Equipment															
48	398.7 Other Tangible Plant															
49	TOTAL	8,619,203	8,477,118	8,477,118	8,477,118	8,477,118	8,477,118	8,477,118	8,477,118	8,477,118	8,477,118	8,477,118	8,477,118	8,477,118	8,477,118	8,477,118

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 Book	(3) Utility Adjustments	(4) Balance Per Utility
WATER				
1	Plant in Service		\$	-
2	Land			
3	Accumulated Depreciation			
4	Other (Explain)			
5	Total	<u>\$</u>	<u>\$</u>	<u>\$</u>
WASTEWATER				
6	Plant in Service	\$	(111,365)	(111,365)
7	Land			
8	Accumulated Depreciation	\$	12,871	12,871
9	Other (Explain)			
10	Total	<u>\$</u>	<u>\$ (111,394)</u>	<u>\$ (111,394)</u>

Supporting Schedules: RB-4, RB-6
 Recap Schedules: RB-1, RB-2

Schedule of Wastewater Accumulated Depreciation By Primary Account
Simple Average

Charlotte County, Florida

Utilitas, Inc. of Northlake

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: 09-0
Page: 1 of 7
Prepared: Kaitlin Weeks
Revisy Schedule: 09-1

Schedule Year End: December 31, 2019
Historic (X) Forward ()

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/18	(3) Test Year 12/31/19	(4) Simple Average	(5) Adjustment	(6) Adjusted Average	(7) Residual A (100%)	(8) Non-Used A (Amount)
1	INTANGIBLE PLANT							
1	351.1 Organization	83,796	81,706	82,751	(2,085)	80,666		
4	352.1 Franchises	4,200	7,414	4,937	(3,477)	1,460		
4	389.1 Other Plant & Misc. Equipment							
3	COLLECTION PLANT							
6	353.2 Land & Land Rights							
7	354.2 Structures & Improvements	283,034	366,838	324,936	(81,902)	243,034		
8	355.2 Power Generation Equipment	0	0	0	0	0		
8	360.2 Collection Sewers - Bore	124,002	111,569	117,786	38,404	156,190		
16	361.2 Collection Sewers - Gravity	113,312	120,674	116,993	5,884	122,877		
11	362.2 Special Collecting Structures							
11	363.2 Services to Customers							
13	364.2 Flow Measuring Devices							
14	365.2 Flow Measuring Installations							
18	385.2 Other Plant & Misc. Equipment							
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights							
18	354.3 Structures & Improvements	399,433	414,311	406,872	(7,939)	398,933		
19	376.3 Heating Wells	0	1,411	705	28,667	29,372		
20	377.3 Pumping Equipment	1,418	0	709	19,459	20,168		
21	389.2 Other Plant & Misc. Equipment	14	36	25	1	26		
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights							
24	354.4 Structures & Improvements		33	17	(17)	0	11,000	794
25	355.4 Power Generation Equipment							
26	380.4 Treatment & Disposal Equipment	1,140	114,311	57,825	(11,433)	46,392	15,000	12,000
27	381.4 Plant Sewers							
28	382.4 Outfall Sewer Lines							
29	389.4 Other Plant & Misc. Equipment		1	1	36	37	15,000	0
20	REUSE TREATMENT PLANT							
31	353.5 Land & Land Rights							
32	354.5 Structures & Improvements - Dist	9	11	10	1	11		
33	375.3 Transmission & Distribution Systems	36	109	72	124	196		
34	380.5 Treatment & Disposal Equipment							
35	381.5 Plant Sewers	63	471	267	1,636	1,903		
36	380.5 Office Furniture & Equipment							
37	380.5 Communication Equipment							
80	GENERAL PLANT							
39	353.7 Land & Land Rights							
40	354.7 Structures & Improvements	281,964	301,400	291,682	(1,918)	289,764		
41	386.7 Office Furniture & Equipment	46,676	50,998	48,837	(2,161)	46,676		
42	391.7 Transportation Equipment	34,023	0	17,011	3,201	20,212		
43	392.7 Other Equipment							
44	393.7 Tools, Shop & Garage Equipment	19,380	17,000	18,190	35	18,225		
45	394.7 Laboratory Equipment	3,810	3,831	3,820	(40)	3,780		
46	395.7 Power Operated Equipment							
47	396.7 Communicative Equipment	3,073	300	1,686	(3)	1,683		
48	397.7 Miscellaneous Equipment							
49	398.7 Other Tangible Plant							
91	TOTAL	\$ 1,781,088	\$ 2,099,426	\$ 1,945,956	\$ (109,381)	\$ 1,836,575		\$ 12,874

Schedule of Wastewater Accumulated Depreciation By Primary Account
Simple Average

Utilities, Inc. of Southdabara

(In thousands Year Ended: December 31, 2018)
(Amounts [X] Projected [])

Explanation: Provide the ending balances and average of accumulated depreciations for the prior year and the next year by primary account. Also show non-cash & cash amounts by account.

Line No.	(1) Account No. and Name	(2) Dec-18	(3) Jan-19	(4) Feb-19	(5) Mar-19	(6) Apr-19	(7) May-19	(8) Jun-19	(9) Jul-19	(10) Aug-19	(11) Sep-19	(12) Oct-19	(13) Nov-19	(14) Dec-19	(15) Simple Average
1	INTANGIBLE PLANT														
2	351.1 Franchises	81,796	81,796	81,796	81,796	81,796	81,796	81,796	81,796	81,796	81,796	81,796	81,796	81,796	81,796
3	352.1 Franchises	-1,200	-4,276	-4,533	-4,420	-4,561	-4,584	-4,657	-4,703	-4,805	-4,885	-4,961	-5,017	-5,114	4,657
4	389.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	83,054	292,232	300,850	309,048	318,040	326,660	335,241	343,870	352,437	361,055	369,612	378,210	386,829	315,261
7	354.2 Structures & Improvements														
8	355.2 Power Generation Equipment														
9	360.2 Collection Sewers - Force	124,672	134,623	125,238	127,858	127,715	127,774	127,715	128,774	129,800	129,628	130,338	130,810	131,506	127,716
10	361.2 Collection Sewers - Gravity	10,112	10,245	3,657,738	118,011	10,024	20,010	37,072	123,205	304,400	435,791	527,606	618,180	620,074	521,013
11	362.2 Special Collecting Structures														
12	363.2 Services to Customers														
13	364.2 Flow Measuring Devices														
14	365.2 Flow Measuring Installations														
15	389.2 Other Plant & Misc. Equipment														
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights	109,287	319,001	308,710	310,497	318,918	326,892	335,128	343,010	350,910	358,828	366,712	374,602	382,511	302,310
18	354.3 Structures & Improvements	8,810	8,301	8,768	7,231	7,852	7,402	8,627	9,002	9,351	10,021	10,318	10,751	11,019	9,027
19	370.3 Retaining Walls	1,018	1,060	1,703	1,665	1,534	1,528	1,511	1,510	1,477	1,423	1,400	1,384	1,370	1,370
20	371.3 Pumping Equipment	14	17	18	19	18	18	21	22	23	23	23	27	28	21
21	389.3 Other Plant & Misc. Equipment														
22	TREATMENT AND DISPOSAL PLANT														
23	353.4 Land & Land Rights														
24	354.4 Structures & Improvements														
25	355.4 Power Generation Equipment														
26	380.4 Treatment & Disposal Equipment	21,000	66,000	60,000	60,553	60,000	60,000	60,000	60,000	60,000	60,244	60,000	60,000	60,000	60,000
27	381.4 Plant Sewers														
28	382.4 Outfall Sewer Lines														
29	389.4 Other Plant & Misc. Equipment														
30	RISK/TREATMENT PLANT														
31	353.5 Land & Land Rights														
32	354.6 Structures & Improvements														
33	375.3 Transmission & Distribution Equipment														
34	380.5 Treatment & Disposal Equipment														
35	381.5 Plant Sewers														
36	380.5 Office Furniture & Equipment														
37	380.5 Communication Equipment														
38	GENERAL PLANT														
39	353.7 Land & Land Rights														
40	354.7 Structures & Improvements														
41	380.7 Office Furniture & Equipment	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
42	381.7 Transportation Equipment	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
43	382.7 Stores Equipment														
44	383.7 Tools, Shop & Garage Equipment														
45	384.7 Laboratory Equipment														
46	385.7 Power Operated Equipment														
47	386.7 Communication Equipment														
48	387.7 Miscellaneous Equipment														
49	388.7 Other Tangible Plant														
50	TOTAL	\$ 388,688	\$ 1,814,314	\$ 1,813,811	\$ 1,857,180	\$ 1,844,610	\$ 1,900,850	\$ 1,910,801	\$ 1,926,181	\$ 1,944,700	\$ 2,002,712	\$ 2,016,126	\$ 2,074,718	\$ 2,089,466	\$ 1,912,957

Schedule of Contributions in Aid of Construction By Classification

Charlotte County, Florida

Simple Average

Schedule: RB-7

Utilities, Inc. of Sandalhaven

Page 1 of 2

Preparer: Kirsten Weeks

Schedule Year Ended: December 31, 2010

Historic [X] or Projected []

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/09	(3) Test Year 12/31/10	(4) Simple Average	(5) Adjustments	(6) Adjusted Average
WATER						
1	Plant Capacity Fees					
2	Line/Main Extension Fees					
3	Meter Installation Fees					
4	Contributed Lines					
5	Other (Describe)					
6	Total CIAC (1)		\$ -	\$ -	\$ -	\$ -
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -
WASTEWATER						
8	4030 - Organization					340,846
9	4050 - Struct - Pumping Plant	\$ 340,846	\$ 340,846	340,846		340,846
10	4055 - Structures, Treatment Plant				156,584	156,584
11	4070 - Struct - General Plant	628,734	628,734	628,734	(628,734)	-
12	4100 - Force Mains	138,303	138,303	138,303	(62,033)	76,270
13	4105 - Gravity Mains	434,182	434,182	434,182	(97,788)	336,394
14	4110 - Special Coll. Struct. Manholes				97,788	97,788
15	4115 - Services to Customers				62,033	62,033
16	4150 - Lagoons	185	185	185		185
17	4165 - Treatment Equip	62,927	62,927	62,927		62,927
18	4268 - Other Tangible Plant				272,150	272,150
19	4265 - Sewer Taps	1,593,575	1,593,575	1,593,575		1,593,575
20	4275 - Sewer Res Cap Fee	77,890	77,890	77,890		77,890
21	Total	\$ 3,276,640	\$ 3,276,640	\$ 3,276,640	\$ -	\$ 3,276,640

Note: The utility allocates CIAC to plant accounts on its books, as identified above by the line code and descriptions.

Recap Schedules: RB-1, RB-2

Schedule of Contributions in Aid of Construction By Classification
 Maple Avenue

Charlotte County, Florida

Utilities, Inc. of Sandhillway

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

Schedule Year Ended: December 31, 2010
 Historic (X) or Projected ()

Explanation: Provide the ending balances and average of CIAC by classification for the prior year and the last year. If a projected year is employed, provide breakdown for base year and intermediate year also.

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) Average
WATER															
1	Plant Capacity Fees														
2	Line/Main Extension Fees														
3	Meter Installation Fees														
4	Contributed Lines														
5	Other (Describe)														
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WASTEWATER															
8	4030 - Organization														
9	4050 - Struct - Pumping Plant	\$ 340,846	\$ 340,846	\$ 340,846	\$ 340,846	\$ 340,846	\$ 340,846	\$ 340,846	\$ 340,846	\$ 340,846	\$ 340,846	\$ 340,846	\$ 340,846	\$ 340,846	\$ 340,846
10	4055 - Structures, Treatment Plant														
11	4070 - Struct - General Plant	628,734	628,734	628,734	628,734	628,734	628,734	628,734	628,734	628,734	628,734	628,734	628,734	628,734	628,734
12	4100 - Force Mains	138,303	138,303	138,303	138,303	138,303	138,303	138,303	138,303	138,303	138,303	138,303	138,303	138,303	138,303
13	4105 - Gravity Mains	434,182	434,182	434,182	434,182	434,182	434,182	434,182	434,182	434,182	434,182	434,182	434,182	434,182	434,182
14	4110 - Special Coll. Struct. Manholes														
15	4115 - Services to Customers														
16	4150 - Lagoons	185	185	185	185	185	185	185	185	185	185	185	185	185	185
17	4165 - Treatment Equip	62,927	62,927	62,927	62,927	62,927	62,927	62,927	62,927	62,927	62,927	62,927	62,927	62,927	62,927
18	4260 - Other Tandble Plant														
19	4265 - Sewer Taps	1,593,575	1,593,575	1,593,575	1,593,575	1,593,575	1,593,575	1,593,575	1,593,575	1,593,575	1,593,575	1,593,575	1,593,575	1,593,575	1,593,575
20	4275 - Sewer Res Cap Fee	77,890	77,890	77,890	77,890	77,890	77,890	77,890	77,890	77,890	77,890	77,890	77,890	77,890	77,890
31	Total	\$ 3,276,640	\$ 3,276,640	\$ 3,276,640	\$ 3,276,640	\$ 3,276,640	\$ 3,276,640	\$ 3,276,640	\$ 3,276,640	\$ 3,276,640	\$ 3,276,640	\$ 3,276,640	\$ 3,276,640	\$ 3,276,640	\$ 3,276,640

Note: The utility allocates CIAC to plant accounts on its books, as identified above by the line code and description.

Schedule of Accumulated Amortization of CIAC By Classification
Simple Average

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

Schedule: RB-3

Page 1 of 2

Prepared: Kirsan Weeks

Schedule Year Ended: December 31, 2010

Historic [X] or Projected []

Explanation: Provide the ending balances and average of accumulated amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/09	(3) Test Year 12/31/10	(4) Simple Average	(5) Adjustments	(6) Adjusted Average
WATER						
1	Plant Capacity Fees					
2	Line/Main Extension Fees					
3	Meter Installation Fees					
4	Contributed Liens					
5	Other (Describe)					
6	Total	\$ -	\$ -	\$ -	\$ -	\$ -
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -
WASTEWATER						
8	4030 - Organization	1 (5,996)	1 (5,996)	(5,996)	3,096	-
9	4050 - Struct - Pumping Plant	82,571	96,205	89,388	1,586	96,974
10	4055 - Structures, Treatment Plant				79,354	79,354
11	4070- Struct - General Plant	780,271	799,970	790,120	(790,120)	-
12	4100 - Force Mains	32,041	46,652	34,347	(15,282)	19,065
13	4105 - Gravity Mains	70,711	80,144	75,329	(19,498)	56,051
14	4110 - Special Coll. Struct, Manhole				23,154	23,154
15	4115 - Services to Customers				(3,117)	(3,117)
16	4150 - Lagoons	40	50	35	11	62
17	4165 - Treatment Equip	19,690	23,186	21,438	1,809	26,246
18	4260 - Other Tangible Plant				683,508	683,508
19	4265 - Sewer Taps	214,671	254,317	234,594	(35,871)	198,724
20	4275 - Sewer Res Cap Fee	2,647	4,393	3,621	1,065	4,685
21	Total	\$ 1,196,640	\$ 1,289,527	\$ 1,243,085	\$ (41,956)	\$ 517,822

Note: The utility allocates CIAC to plant accounts on its books, as identified above by the line code and description.

Recap Schedule: RB-1

Explanations Provide the ending balances and average of accumulated amortizations of CIAC, by classification for the prior year and the year. If a projected year is employed, provide breakdowns for base year and incremental year also.

Line No.	Description	(2) Dec-15	(3) Jan-16	(4) Feb-16	(5) Mar-16	(6) Apr-16	(7) May-16	(8) June-16	(9) Jul-16	(10) Aug-16	(11) Sep-16	(12) Oct-16	(13) Nov-16	(14) Dec-16	(15) Total
WATER															
1	Plant Capacity Fees														
2	Line/Main Extension Fees														
3	Meter Installations Fees														
4	Continued Lines														
5	Other (Directly)														
6	Total CIAC (1)														
7	Total														
WASTEWATER															
8	4030 - Organization	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
9	4050 - Struct - Pumping Plant	63,571	63,571	64,844	65,000	67,110	68,232	69,308	70,534	71,770	72,997	74,203	75,386	76,538	77,666
10	4055 - Structures Treatment Plant	780,271	781,912	783,834	785,986	788,037	790,419	793,120	796,041	799,004	802,041	805,061	808,066	811,056	814,020
11	4070 - Street - General Plant	34,011	32,429	32,810	33,154	33,478	33,782	34,067	34,331	34,575	34,800	35,005	35,191	35,358	35,507
12	4100 - Force Mains	70,713	71,510	72,219	72,923	73,623	74,322	75,019	75,714	76,407	77,099	77,789	78,477	79,163	79,847
13	4105 - Gravity Mains														
14	4110 - Special Coll. Struct. Manholes	46	41	42	43	44	45	46	46	47	48	49	50	50	50
15	4115 - Services to Customers	19,690	19,061	20,272	20,664	20,855	21,140	21,438	21,770	22,030	22,312	22,603	22,894	23,186	23,478
16	4150 - Lagoon														
17	4165 - Treatment Yards	71,677	71,692	72,313	72,634	72,954	73,275	73,596	73,917	74,238	74,558	74,878	75,198	75,517	75,834
18	4200 - Other Tangible Plant	2,657	2,819	2,972	3,124	3,286	3,448	3,610	3,771	3,932	4,093	4,254	4,415	4,576	4,736
19	4205 - Sewer Pipe														
20	4275 - Sewer Rise Cap Fee														
21	Total	1,196,849	1,208,880	1,212,126	1,219,868	1,223,608	1,231,347	1,239,087	1,246,827	1,254,567	1,262,306	1,270,044	1,277,782	1,285,520	1,293,258

Note: The utility allocates CIAC to plant accounts on its books, as identified above by the line code and description.

Utilities, Inc. of Sandalhaven

Schedule: RB-0

Test Year Ended: December 31, 2010

Page 1 of 1

Prepared: Kirsten Weeks

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

Line
No.

- 1 The PSC approved an AFUDC rate in PAA Order No. PSC-93-1713-FUF-SU on 11/30/93 and final Order No. PSC-94-1042-FUF-SU on 8/24/94. That rate was effective 7/1/95.
- 2 The PSC established a uniform AFUDC rate for all of Utilities, Inc. Florida subsidiaries in Order No. PSC-04-0763-PAA-WS on 3/8/2004 and Consummating Order No. PSC-04-0904-CO-SU on 9/17/04. That rate was effective 1/1/2003.

The rates are:

- | | | |
|---|---------------------|-------|
| 3 | 7/1/95 - 12/31/2002 | 9.43% |
| 4 | 1/1/03 - present | 9.03% |

There was no CWIP, and therefore, no AFUDC during the test year.

Utilities, Inc. of Seaside/Seaview

Schedule RB-10

Schedule Year Ended: December 31, 2010

Page 1 of 1

Preparer: Kirsten Weeks

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Note		

Recap Schedules: RB-1, RB-1A

Utilities, Inc. of Sandalhaven

Schedule: RB-11

Page 1 of 1

Schedule Year Ended: December 31, 2010

Preparer: Kirsten Weeks

Recap Schedule: RB-1

Explanation: Provide the calculation of working capital using the formula method.

Line No		Water	Sewer
1	Operating & Maintenance Expense - Per Books	\$	586,237
2	divided by		8
3	Working Capital Allowance	\$	73,280
4	Operating & Maintenance Expense - Adjusted, Final	\$	590,360
5	divided by		8
6	Working Capital Allowance	\$	73,795

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) Test Year Ended 12/31/10	(4) Simple Average
1	Utility Plant in Service	\$ 8,939,202	\$ 8,994,824	\$ 8,967,013
2	Construction Work in Progress	(0)	(0)	(0)
3	Other Utility Plant Adjustments	441,303	441,303	441,303
4	GROSS UTILITY PLANT	9,380,506	9,436,128	9,408,317
5	Less: Accumulated Depreciation	(1,788,688)	(2,099,300)	(1,945,992)
6	NET UTILITY PLANT	7,591,818	7,336,828	7,464,320
7	Cash	-	-	-
8	Accounts Rec' b - customers	88,451	32,114	70,283
9	Notes Receivable	-	-	-
10	Accts. Rec' b - Assoc. Cos.	2,085,967	2,906,443	2,996,206
11	Notes Rec' b - Assoc. Cos.	-	-	-
12	Accts. Rec' b - Other	-	-	-
13	Accrued Interest Rec' b	-	-	-
14	Prepayments	-	-	-
15	Materials & Supplies	944	797	870
16	Misc Current & Accrued Assets (Special Deposits)	2,840	2,840	2,840
17	TOTAL CURRENT ASSETS	1,178,202	2,962,196	3,070,199
18	Net nonutility property	-	-	-
19	Unamortized Debt Discount & Exp.	-	-	-
20	Prelim. Survey & Investigation Charges	-	-	-
21	Clearing Accounts	-	-	-
22	Deferred Rate Case Expense	94,722	47,828	71,276
23	Other Miscellaneous Deferred Debts	-	-	-
24	Accum. Deferred Income Taxes	-	-	-
25	TOTAL OTHER ASSETS	94,722	47,828	71,276
26	TOTAL ASSETS	\$ 10,864,743	\$ 10,846,846	\$ 10,605,795

Comparative Balance Sheet - Assets

Villites, Inc. of Sandalhaven

Schedule Year Ended: December 31, 2010

Charlotte County, Florida

Schedule: RB-12

Page 2 of 2

Preparer: Kirsten Weeks

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

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Acct	Debit	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		
ASSETS																
1	Utility Plant to Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Construction Work in Progress	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Other Utility Plant Adjustments (A)(a)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	GHSS UTILITY PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	NET UTILITY PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Accounts Rec' - Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Accts. Rec' - Assoc. Cos.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Notes Rec' - Assoc. Cos.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Accts. Rec' - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Accrued Interest Rec'h	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Prepayments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Misc Current & Accrued Assets (Special Dividends)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL CURRENT ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Net realizable property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Unamortized Debt Discount & Em.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Provision Service & Investigation Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Charging Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Deferred Rate Case Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Other Miscellaneous Deferred Debits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Accrued Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL OTHER ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Line No.	(1)	(2)	(3)	(4)
		Prior Year Ended 12/31/09	Test Year Ended 12/31/10	Simple Average
	EQUITY CAPITAL & LIABILITIES			
1	Common Stock Issued	\$ 1,000	\$ 1,000	\$ 1,000
2	Preferred Stock Issued			
3	Additional Paid in Capital	4,937,257	4,937,257	4,937,257
4	Retained Earnings	(1,334,271)	(2,019,860)	(1,787,066)
5	Other Equity Capital			
6	TOTAL EQUITY CAPITAL	<u>3,383,986</u>	<u>2,918,397</u>	<u>3,151,191</u>
7	Bonds			
8	Resequired Bonds			
9	Advances From Associated Companies	565,929	565,929	565,929
10	Other Long-Term Debt			
11	TOTAL LONG-TERM DEBT	<u>565,929</u>	<u>565,929</u>	<u>565,929</u>
7	Accounts Payable	16,858	24,022	20,440
8	Notes Payable			
9	Notes & Accounts Payable - Assoc. Cos.	5,140,818	5,140,818	5,140,818
10	Customer Deposits	7,276	7,377	7,327
11	Accrued Taxes	(20,454)	(14,108)	(17,281)
12	Current Portion Long Term Debt			
13	Accrued Interest	772	1,070	921
14	Accrued Dividends			
15	Misc. Current and Accrued Liabilities			
16	TOTAL CURRENT & ACCRUED LIABILITIES	<u>5,184,871</u>	<u>5,458,780</u>	<u>5,151,835</u>
17	Advances for Construction			
18	Prepaid Capacity Charges			
19	Accum. Deferred P.C.'s			
20	Operating Reserves			
21	TOTAL DEFERRED CREDITS & OPER. RESERVES			
22	Contributions in Aid of Construction	3,276,640	3,276,640	3,276,640
23	Less: Accum. Amortization of CIAC	(1,196,649)	(1,289,322)	(1,243,085)
24	Accumulated Deferred Income Taxes	(310,034)	(283,377)	(296,706)
25	Total Equity Capital and Liabilities	<u>\$ 10,864,743</u>	<u>\$ 10,346,846</u>	<u>\$ 10,605,795</u>

Comparative Balance Sheet - Equity Capital & Liabilities

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

Schedule D-13

Schedule Year Ended: December 31, 2010

Page 2 of 2

Preparer: Kirsten Weeks

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

Line No.	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-07	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Annals Average
EQUITY CAPITAL & LIABILITIES															
1	Common Stock Issued	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
2	Preferred Stock Issued														
3	Additional Paid in Capital	4,937,257	4,937,257	4,937,257	4,937,257	4,937,257	4,937,257	4,937,257	4,937,257	4,937,257	4,937,257	4,937,257	4,937,257	4,937,257	4,937,257
4	Retained Earnings	(1,554,271)	(1,599,855)	(1,633,371)	(1,751,903)	(1,747,651)	(1,832,727)	(1,929,329)	(1,966,934)	(2,010,782)	(2,114,733)	(2,128,982)	(2,171,899)	(2,019,860)	(1,787,066)
5	Other Equity Capital														
6	TOTAL EQUITY CAPITAL	3,383,986	3,338,402	3,304,887	3,206,354	3,190,606	3,085,530	3,009,928	2,971,325	2,927,475	2,821,534	2,809,273	2,766,358	2,918,397	3,151,191
7	Bonds														
8	Reacquired Bonds														
9	Advances From Associated Companies	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929
10	Other Long-Term Debt														
11	TOTAL LONG-TERM DEBT	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929	565,929
12	Accounts Payable	16,858	17,001	20,043	38,667	8,869	100,798	102,003	20,755	28,341	41,079	30,197	24,879	74,022	20,440
13	Notes Payable														0
14	Notes & Accounts Payable - Assoc. Cos.	5,140,418	5,140,418	5,140,418	5,140,418	5,140,418	5,140,418	5,140,418	5,140,418	5,140,418	5,140,418	5,140,418	5,140,418	5,140,418	5,140,418
15	Customer Deposits	7,276	8,825	6,822	6,375	6,675	6,825	6,900	6,975	6,975	7,005	7,035	7,212	7,377	7,327
16	Accrued Taxes	(20,454)	(9,339)	1,776	12,691	1,594	12,709	23,834	34,939	46,054	57,160	68,284	(32,134)	(14,108)	(17,281)
17	Current Portion Long Term Debt														
18	Accrued Interest	772	772	791	782	815	849	879	914	949	974	1,001	1,037	1,070	921
19	Accrued Dividends														
20	Misc. Current and Accrued Liabilities														
21	TOTAL CURRENT & ACCRUED LIABILITIES	5,144,821	5,155,677	5,169,856	5,190,129	5,156,371	5,261,598	5,274,025	5,204,001	5,222,717	5,246,646	5,246,935	5,141,476	5,158,780	5,151,825
22	Advances for Construction														
23	Prepaid Capacity Charges														
24	Accum. Deferred ITC's														
25	Operating Reserves														
26	TOTAL DEFERRED CREDITS & OPER. RESERVES														
27	Contributions in Aid of Construction	3,276,640	3,276,640	3,276,640	3,276,640	3,276,640	3,276,640	3,276,640	3,276,640	3,276,640	3,276,640	3,276,640	3,276,640	3,276,640	3,276,640
28	Less Accum. Amortization of CIAC	(1,196,649)	(1,204,389)	(1,212,128)	(1,219,868)	(1,227,608)	(1,235,347)	(1,243,087)	(1,250,827)	(1,258,567)	(1,266,306)	(1,274,044)	(1,281,783)	(1,289,522)	(1,243,085)
29	Accumulated Deferred Income Taxes	(310,074)	(310,057)	(310,091)	(310,200)	(310,205)	(310,213)	(310,090)	(310,088)	(310,081)	(310,088)	(310,032)	(310,034)	(283,377)	(296,206)
30	Total Equity Capital and Liabilities	10,864,743	10,823,305	10,795,087	10,717,985	10,653,735	10,644,148	10,572,443	10,456,979	10,424,134	10,336,346	10,314,703	10,159,587	10,346,846	10,605,795

Statement of Source and Application of Funds

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

Schedule: RB-14

Page 1 of 1

Schedule Year Ended: December 31, 2010

Preparer: Kirston Weeks

Explanation: Provide a statement of application of funds, including a statement showing the increases and decreases in working capital for the test year.

	<u>Amount</u>	<u>Amount</u>
1	<u>SOURCE OF FUNDS</u>	
2	254,996	
3	-	
4	7,265	
5	6,643	
6	<u>26,657</u>	
	295,562	
7	<u>APPLICATION OF FUNDS</u>	
8		216,006
9		46,894
10		465,589
11		<u>92,873</u>
		821,363
12	(525,801)	

Supporting Schedules: RB-12, RB-13

Schedule of Wastewater Net Operating Income:

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

Schedule: 01-1

Schedule Year Ended: December 31, 2010

Page 1 of 1

Interim Final

Preparer: Kirsten Weeks

Historic or Projected

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

Line No.	(1) Description	Prior Year Per Books	(2) Test Year 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	\$ 445,249	\$ 463,785	\$ 19,987 (A)	\$ 483,772	\$ 1,059,807 (F)	\$ 1,543,579	R-2
2	Operation & Maintenance	438,876	586,237	(64,610) (B)	521,627	68,733 (G)	590,360	01-2, 01-3
3	Depreciation, net of CIAC Amort	716,272	228,987	74,293 (C)	303,280	-	303,280	01-2, 01-6
4	Amortization				0	-	-	
5	Taxes Other Than Income	137,363	147,098	(7,390) (D)	139,708	46,300 (H)	186,008	01-2, 01-7
6	Provision for Income Taxes	(199,886)	(235,682)	235,682 (E)	-	85,782 (I)	85,782	I-1, 01-2
7	OPERATING EXPENSES	592,626	726,640	237,975	964,615	200,815	1,165,430	
8	NET OPERATING INCOME	\$ (147,377)	\$ (262,855)	\$ (217,988)	\$ (480,843)	\$ 858,992	\$ 378,149	
9	RATE BASE, Average		\$ 5,062,742		\$ 4,578,077		\$ 4,578,077	
10	RATE OF RETURN		(5.19) %		(10.50) %		8.26 %	

Schedule of Adjustments to Operating Income

Utilities, Inc. of Sandalhaven

Schedule Year Ended: December 31, 2010

Interim Final Historic or Projected

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

Charlotte County, Florida

Schedule: OI-2

Page 1 of 2

Preparer: Kirsten Weeks

Line No.	Description	Water	Wastewater
1	(A) <u>Operating Revenues</u>		
2	Adjust for annualized revenue at current rates (see R-2)		\$ 19,987
3			
4	Total adjustment to TV Revenue	\$ -	\$ 19,987
5	(B) <u>Operations & Maintenance (O & M) Expenses</u>		
6	1. Adjust WSC & Regional Expense Allocations (see OI-2, p.2)		\$ 2,324
7	2. Adjust Purchased Sewage Treatment Expense (see OI-2, p.2)		(77,806)
8	3. Annualization of Salaries (see OI-2, p.2)		(2,041)
9	4. Pro Forma Pay Increases scheduled for 4/2012 (see OI-2, p.2)		3,468
10	5. Adjust Capitalized Time Charged to Plant (see OI-2, p.2)		2,087
11	6. Reallocate Transp. Exp. Assoc. w/Salary Adj. (see OI-2, p.2)		3,389
12	7. Adjust Pensions & Benefits associated w/payroll adjustments(see OI-2, p.2)		3,968
13	Total adjustment to O & M Expense	\$ -	\$ (64,610)
14	(C) <u>Depreciation Expense, Net</u>		
15	1. Restate Depreciation Expense (see RB-2, p.2-4)		\$ 68,819
16	2. Restate CIAC Amort. Expense (see RB-2, p.5)		7,894
17	3. Reallocate Veh. Depr. Exp. Assoc. w/Salary Adj. (see OI-2, p.2)		2,639
18	6. Non-used and useful depreciation (See OI-6)		(5,059)
19	Total adjustment to Depreciation Expense	\$ -	\$ 74,293
20	(D) <u>Taxes Other Than Income</u>		
21	1. Adjust WSC & Regional Expense Allocations (see OI-2, p.2)		\$ 20
22	2. Adjust for salary changes per Adjustment (B) above (see OI-2, p.2)		\$ 2,993
23	3. Adjust Property Taxes for non-used&useful		(11,301)
24	4. Regulatory Assessment Fees		
25	Adjust for annualized revenues per Adjust (A) above		899
26	Total adjustment to Taxes Other	\$ -	\$ (7,390)
27	(E) <u>Provision for Income Taxes</u>		
28	Zero out negative income tax expense	\$ -	\$ 235,682
29	(F) <u>Revenue Increase</u>		
30	Increase in revenue required by the Utility to realize a		
31	8.26 % rate of return	\$ -	\$ 1,059,807
32	(G) <u>Rate Case Expenses</u>		
33	1/4 of Rate Case Expense (Page OI-4)	\$ -	\$ 68,733
34	(H) <u>Taxes Other Than Income</u>		
35	Regulatory Assessment Fees (RAFs)		
36	Adjust for requested revenue increase (Page OI-7)		\$ 46,300
37	(I) <u>Provision for Income Taxes</u>		
38	Income Taxes (Page T-1)	\$ -	\$ 85,782

Schedule of Adjustments to Income - Detail

Utilities, Inc. of Sandalhaven
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Citrus County, Florida

Schedule: 01-2
 Page 2 of 2

Preparer: Kirsten Weeks

1 Adjustment of WSC and Regional Allocations

	Adjustment
O&M Expenses	
704 Employee Pensions & Benefits	28
718 Chemicals	(256)
720 Materials & Supplies	256
731 Contractual Services - Engr	1
732 Contractual Services - Acct	124
733 Contractual Services - Legal	30
735 Contractual Services - Testing	0
736 Contractual Services - Other	841
742 Rental of Equipment	0
759 Insurance - Other	227
766 Reg. Comm. Exp. - Rate Case Amort.	24
767 Reg. Comm. Exp. - Other	14
770 Bad Debt Expense	2
775 Miscellaneous Expenses	1,035
Total	2,324
Depreciation Expenses	
354.7 Structures & Improvements	670
390.7 Office Furniture & Equipment	454
393.7 Tools, Shop & Garage Equipment	235
394.7 Laboratory Equipment	3
396.7 Communication Equipment	86
Total	1,448
Taxes Other Than Income	
408.11 Real Estate Tax	12
408.13 Property/Other Tax	3
408.13 Franchise Tax	4
Total	20

2 O&M Expenses

	Adjustment
Acct 710 -Purchased Sewer Treatment	
Per books	264,727
Actual period expense, per invoices	186,921
	(77,806)

3 Salary Adjustments

	Adjustment
Annualization of Salaries - Acct 701	(2,559)
Annualization of Salaries - Acct 703	319
	(2,044)
Pay increases scheduled for 3/2012 - Acct 701	3,321
Pay increases scheduled for 4/2012 - Acct 703	146
	3,468
Adjust Capitalized Time Charged to Plant - Acct 701	2,087
Adjust Benefits associated w/ above - Acct 704	3,968
Adj. Payroll Taxes associated w/ above - Acct 408.12	2,993

4 Transp. Alloc. Adj. Related to above Salary Adj.

Adjust Average Plant Bal. Acct 391.7	(6,631)
Adjust Average Depr. Bal. Acct 108.1 (sub 391.7)	(8,601)
Adjust Depr. Exp. Acct 403 (sub 391.7)	3,639
Adjust Transp. Exp. Acct 750	3,289

Detail of Operation & Maintenance Expenses By Month - Wastewater

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

0

Schedule Year Ended: December 31, 2010

Historic [X] or 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: OI-3

Page 1 of 1

Preparer: Kirsten Weeks

Recap Schedules: OI-1

Line No.	(1) Account No. and Name	(2) Jan 2010	(3) Feb 2010	(4) March 2010	(5) April 2010	(6) May 2010	(7) June 2010	(8) July 2010	(9) August 2010	(10) Sept. 2010	(11) October 2010	(12) Nov 2010	(13) Dec 2010	(14) Total Annual
1	701 Salaries & Wages - Employees	11,459	10,004	8,338	7,737	6,084	8,521	10,289	8,246	6,982	4,919	8,388	9,494	\$ 100,461
2	703 Salaries & Wages - Officers, Etc.	412	227	812	392	325	400	400	402	400	387	380	418	4,555
3	704 Employee Pensions & Benefits	1,372	1,486	1,078	1,497	1,664	1,185	1,583	1,541	1,535	1,168	1,182	1,398	16,691
4	710 Purchased Sewage Treatment	10,046	40	34,166	36	116,034	18,332	11,130	12,503	21,398	10,203	19,996	10,842	264,727
5	711 Sludge Removal Expense	3,220	9,360	375	2,530	3,335	3,220	575	3,220	4,888	(173)	-	2,530	33,280
6	715 Purchased Power	1,010	2,057	1,767	2,488	2,086	1,595	1,876	1,705	1,765	1,707	1,380	1,725	21,161
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	639	1,108	1,012	2,151	893	902	980	200	1,491	802	1,215	1,255	12,649
9	720 Materials & Supplies	3,886	6,358	(4,215)	4,025	1,234	1,221	1,095	2,700	2,887	1,249	1,054	389	21,882
10	731 Contractual Services - Engr.	-	-	-	-	-	4	-	-	-	-	-	-	4
11	732 Contractual Services - Acct.	111	109	102	102	303	102	137	129	128	133	133	132	1,621
12	733 Contractual Services - Legal	31	17	18	42	53	97	12	5	25	48	4	60	414
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
14	735 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-
15	736 Contractual Services - Other	1,449	822	3,265	3,320	2,229	4,015	1,727	3,693	1,739	1,928	1,692	1,754	27,633
16	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-
17	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
18	750 Transportation Expenses	379	447	568	464	574	482	306	562	1,103	517	(704)	581	5,679
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-
22	759 Insurance - Other	612	742	675	687	761	616	586	569	777	594	719	744	8,085
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	3,873	3,871	3,871	3,871	3,870	3,871	3,872	3,872	3,872	4,162	3,967	3,967	46,937
25	767 Reg. Comm. Exp. - Other	-	-	6	0	16	10	255	41	-	54	72	87	551
26	770 Bad Debt Expense	1,080	3,940	(1,146)	(5,732)	(36,900)	1,091	1,043	3,109	1,204	630	1,178	1,334	(28,170)
27	775 Miscellaneous Expenses	2,119	5,973	4,873	3,128	3,702	1,217	4,971	6,407	3,072	3,317	4,490	4,709	48,078
28	TOTAL	\$ 42,899	\$ 46,562	\$ 55,367	\$ 20,739	\$106,268	\$ 46,989	\$ 41,037	\$ 48,903	\$ 53,264	\$ 31,646	\$ 45,145	\$ 41,419	\$ 586,237

NOTE: In Annual Report, \$11.25 in advertising expense is recorded in Acct 760, is recorded as Acct 775 in the TB. See object Acct 5785.

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)	
Date	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Rose, Sundstrom & Bentley, LLP	Christian Marcelli	215.00	160	37,800	Legal Fees
2	Rose, Sundstrom & Bentley, LLP	Martin Friedman	240.00	150	40,800	Legal Fees
3	Rose, Sundstrom & Bentley, LLP	n/a	-	-	8,000	Various Expenses (travel, photocopies, phone calls) associated with legal fees
3	M&R Consultants	Frank Soldman	150.00	300	45,000	Prepare MFRs, U&DA Analysis, Assist w data requests, audit, testimony, hearing
4	Charlotte County		n/a	n/a	3,500	Filing Fee
5	Water Service Corp.	Barrett, Jason	47.00	40	1,840	Assist w/MFRs, data requests, audit facilitation
6	Water Service Corp.	Cleclerski, Daniel	31.00	225	10,075	Assist w/MFRs, data requests, audit facilitation
7	Water Service Corp.	D'Onofrio, Susan	38.00	40	1,520	Assist w/MFRs, data requests, audit facilitation
8	Water Service Corp.	Durham, Rick	127.50	20	2,550	Assist w/MFRs, data requests, audit facilitation
9	Water Service Corp.	Flynn, Patrick	81.00	200	16,200	Assist w/MFRs, data requests, audit, testimony, hearing
10	Water Service Corp.	Gongora, Bryan	38.00	50	1,900	Assist w/MFRs, data requests, audit facilitation
11	Water Service Corp.	Hanks, Peggy	38.00	40	1,520	Assist w/MFRs, data requests, audit facilitation
12	Water Service Corp.	Hoy, John	130.00	40	5,200	Assist w/MFRs, data requests, audit facilitation
13	Water Service Corp.	Krusler, Adriaenne	49.00	50	2,450	Billing Analyst, Implementation of Rates
14	Water Service Corp.	Medved, Spencer	29.00	200	5,800	Assist w/MFRs, data requests, audit facilitation
15	Water Service Corp.	Perich, Bill	44.00	350	15,400	Assist w/MFRs, data requests, audit, testimony, hearing
16	Water Service Corp.	Salvo, Karen	65.00	10	650	Assist w/MFRs, data requests, audit facilitation
17	Water Service Corp.	Valric, Lawrence	22.00	100	2,640	Assist w/MFRs, data requests, audit facilitation
18	Water Service Corp.	Weeks, Kirsten	75.00	250	14,000	Assist w/MFRs, data requests, audit, testimony, hearing
19	Water Service Corp.	Williams, John III	61.00	30	1,830	Assist w/MFRs, data requests, audit, testimony, hearing
20	Water Service Corp.	Wynow, Nicole Denise	40.00	150	6,000	Assist w/MFRs, data requests, audit facilitation
21	Water Service Corp.		n/a	n/a	5,000	Customer notices
22	Water Service Corp.		n/a	n/a	1,200	Travel, Airfare
23	Water Service Corp.		n/a	n/a	1,800	Travel, Hotel/Accommodation
24	Water Service Corp.		n/a	n/a	400	Travel, Rental Car
25	Water Service Corp.		n/a	n/a	2,000	Temp Services
26	Water Service Corp.		n/a	n/a	12,000	Red Box & other misc
27						
28	Estimate Through Hearing Process				\$ 245,520	
29	Amortization of Rate Case Expense:		(A)	(B)	(C)	
			Water	Wastewater	Total	
30	Prior unamortized rate case expense, adjusted		-	\$ 29,379	\$ 29,379	
31	Current rate case expense		-	245,552	245,552	
32	Total projected rate case expense		\$ -	\$ 274,931	\$ 274,931	
33	Annual amortization expense (4 years)		\$ -	\$ 68,733	\$ 68,733	
34	Method of allocation between systems:					
35	Customers		n/a	1,064	1,064	
36	Percent of average customers		-	100.00%	100.00%	

Littles, Inc. of Summerville
Allocation Percentage

Line No.	GL Acct. No.	Description	Allocation Percentage				Total	100% Water	100% Sewer
			(1) Utilities, Inc. of Summerville	(2) Other Companies/Spans	(3) Total	(4) Description of Allocation Method			
Water Service Corp. Annual Expenses									
1	401	Depreciation Expense	0.07%	99.67%	100.00%	EBC	\$1,257	\$1,257	
2	408	Taxes Other than Income	0.30%	99.62%	100.00%	EBC	884,373	884,373	1,682
3	411	Dryer's Losses from Disposition of Utility	0.00%	100.00%	100.00%	EBC	(810,842)		
4	426	Miscellaneous Non-Liability Expenses	0.00%	100.00%	100.00%	EBC	31		
5	427	Interest Expense	-0.73%	100.00%	100.00%	EBC	31,252		
6	6017201	Salaries	0.24%	99.67%	100.00%	EBC	4,892,281	4,892,281	18,270
7	6017202	Salaries Benefits	0.24%	99.67%	100.00%	EBC	4,280,963	4,280,963	16,620
8	6017203	Materials and Supplies	0.10%	99.60%	100.00%	EBC	1,254,249	1,254,249	4,783
9	6017204	Contractual Services - Accounting	0.10%	99.60%	100.00%	EBC	430,001	430,001	1,643
10	6017211	Contractual Services - Legal	0.20%	99.60%	100.00%	EBC	412,000	412,000	1,590
11	6267206	Contractual Services - Other	0.20%	99.60%	100.00%	EBC	412,000	412,000	1,590
12	6507206	Transportation Expenses	0.10%	99.60%	100.00%	EBC	157,000	157,000	603
13	6507208	Transportation Expenses	0.10%	99.60%	100.00%	EBC	157,000	157,000	603
14	6507209	Other Insurance	0.10%	99.60%	100.00%	EBC	157,000	157,000	603
15	6507210	Bad Debt Expense	0.10%	99.60%	100.00%	EBC	157,000	157,000	603
16	6717211	Miscellaneous Expenses	0.10%	99.60%	100.00%	EBC	157,000	157,000	603
17							\$10,721,796	\$10,721,796	44,733
Water Service Corp. Adjusted E.V.F. Expenses									
18			0.77%	99.13%	100.00%	EBC	\$2,260	\$2,260	9,000
19			0.00%	99.13%	100.00%	EBC	\$16	\$16	63
20	6017201	Salaries	0.77%	99.13%	100.00%	EBC	97,201	97,201	376
21	6017202	Salaries	0.00%	99.13%	100.00%	EBC	7,253	7,253	28
22	6017203	Materials and Supplies	0.77%	99.13%	100.00%	EBC	\$2,260	\$2,260	9,000
23	6717211	Miscellaneous Expenses	0.77%	99.13%	100.00%	EBC	\$2,260	\$2,260	9,000
24							\$107,930	\$107,930	416
Water Service Corp. Adjusted State Expenses									
25	6017201	Salaries	0.47%	99.17%	100.00%	EBC	\$1,261	\$1,261	4,893
26	6147211	Materials	1.44%	99.10%	100.00%	EBC	4,256	4,256	16,476
27	6207220	Material and Supply	1.01%	99.07%	100.00%	EBC	3,031	3,031	11,623
28	6307230	Transportation Expenses	1.44%	99.10%	100.00%	EBC	4,256	4,256	16,476
29	6717211	Miscellaneous Expenses	0.02%	100.00%	100.00%	EBC	631	631	2,421
30							\$10,857	\$10,857	41,833
Water Service Corp. Adjusted State Expenses									
31	403	Depreciation Expenses	1.35%	99.17%	100.00%	EBC	4,423	4,423	16,837
32	408	Taxes Other than Income	1.94%	99.10%	100.00%	EBC	5,200	5,200	19,741
33	414	Taxes Other than Income	1.44%	99.20%	100.00%	EBC	4,311	4,311	16,303
34	426	Miscellaneous Non-Liability Expenses	0.00%	100.00%	100.00%	EBC	0	0	
35	6017201	Salaries	0.65%	99.14%	100.00%	EBC	2,000	2,000	7,471
36	6047204	Employee Benefits	1.02%	99.48%	100.00%	EBC	3,140	3,140	11,849
37	6207220	Material and Supplies	1.06%	99.50%	100.00%	EBC	3,206	3,206	12,249
38	6317231	Contractual Services - Engineering	0.12%	99.49%	100.00%	EBC	32	32	123
39	6317232	Contractual Services - Legal	0.10%	99.10%	100.00%	EBC	307	307	1,161
40	6317236	Contractual Services - Other	0.10%	99.10%	100.00%	EBC	307	307	1,161
41	6427242	Rentals of Equipment	0.40%	99.10%	100.00%	EBC	1,199	1,199	4,517
42	6507240	Transportation Expenses	0.10%	99.17%	100.00%	EBC	309,007	309,007	1,161
43	6607246	Transportation Expenses	0.10%	99.17%	100.00%	EBC	309,007	309,007	1,161
44	6207247	Reg. Commission Exp. - Amer	0.65%	99.15%	100.00%	EBC	2,011	2,011	7,471
45	6717211	Miscellaneous Expenses	0.57%	99.10%	100.00%	EBC	1,631	1,631	6,031
46							\$8,620	\$8,620	31,831
47							\$1,312,431	\$1,312,431	4,831
48							\$1,465,248	\$1,465,248	5,461
Water Service Corp. Adjusted US Expenses									
49	417	Interest Expense	1.46%	99.54%	100.00%	Investment Rate Step	4,354	4,354	16,271
50							\$2,292,416	\$2,292,416	8,571
51							\$11,493,799	\$11,493,799	43,271

(Note: Some of the expenses listed above will not be directly to the general ledger because certain accounts have expenses directly booked to the property)

Utilities, Inc. of Sandalhaven

Schedule 01-6

Page 1 of 2

Schedule Year Ended: December 31, 2010

Preparer: Kirsten Weeks

Historic (X) or Projected ()

Recap Schedules: 01-1

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

No.	(1) Line Account No. and Name	(2) Test Year 12/31/10	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization					
3	352.1 Franchises	912	(827)	86		
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	353.2 Land & Land Rights					
7	354.2 Structures & Improvements	103,174	(103,174)			
8	355.2 Power Generation Equipment	9	4,816	4,824		
9	360.2 Collection Sewers - Force	7,506	79,735	87,242		
10	361.2 Collection Sewers - Gravity	(5,521)	6,773	17,295		
11	362.2 Special Collecting Structures					
12	363.2 Services to Customers		3,147	3,147		
13	364.2 Flow Measuring Devices					
14	365.2 Flow Measuring Installations					
15	389.2 Other Plant & Misc. Equipment					
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights					
18	354.3 Structures & Improvements	116,497	16	116,514		
19	370.3 Receiving Wells	5,583	89,481	95,063		
20	371.3 Pumping Equipment	2,502	6,082	8,584		
21	389.3 Other Plant & Misc. Equipment	15		15		
22	TREATMENT AND DISPOSAL PLANT					
23	353.4 Land & Land Rights					
24	354.4 Structures & Improvements	23	(1)	22	15.00%	3
25	355.4 Power Generation Equipment		10	10	15.00%	2
26	380.4 Treatment & Disposal Equipment	33,229	(12,480)	20,749	15.00%	4,984
27	381.4 Plant Sewers	469		469	15.00%	70
28	382.4 Outfall Sewer Lines					
29	389.4 Other Plant & Misc. Equipment				15.00%	
30	REUSE TREATMENT PLANT					
31	353.5 Land & Land Rights					
32	354.6 Structures & Improvements - Dist.	4	(1)	3		
33	375.3 Transmission & Distribution System	69		69		
34	380.5 Treatment & Disposal Equipment	62		62		
35	381.5 Plant Sewers		216	216		
36	390.5 Office Furniture & Equipment					
37	396.5 Communication Equipment					
38	GENERAL PLANT					
39	353.7 Land & Land Rights					
40	354.7 Structures & Improvements	18,484		18,484		
41	390.7 Office Furniture & Equipment	12,155		12,155		
42	391.7 Transportation Equipment	3,363	2,639	6,003		
43	392.7 Stores Equipment					
44	393.7 Tools, Shop & Garage Equipment	1,595		1,595		
45	394.7 Laboratory Equipment	539	24	563		
46	395.7 Power Operated Equipment					
47	396.7 Communication Equipment	150		150		
48	397.7 Miscellaneous Equipment					
49	398.7 Other Tangible Plant					
50	TOTAL	321,861	71,458	393,322		5,059
51	LESS: AMORTIZATION OF CIAC	(92,873)	7,894	(84,980)		
52	NET DEPRECIATION EXPENSE - SEWER	\$ 228,987	\$ 79,352	\$ 308,342		\$ 5,059

Explanation: Provide a schedule outlining the depreciation practices of the utility, including rates employed.

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization	40		2.50%
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
354	Structures and Improvements - General	40		2.50%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
361	Manholes	30		3.33%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
390	Office Furniture and Equipment - Computers	6		16.67%
391	Transportation Equipment	6		16.67%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%

Utilities Inc. of Sandalhaven follows the depreciation practices set out in 25-30.140, Florida Administrative Code.

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
WATER						
1	Test Year Per Books	\$ -	\$ -	\$ -	\$ -	\$ -
Adjustments to Test Year (Explain)						
2	Increase in tangible tax per B-3	-	-	-	-	-
3	Payroll Tax for added employees	-	-	-	-	-
4	RAFs assoc. with annualized revenue	-	-	-	-	-
5		-	-	-	-	-
6	Total Test Year Adjustments	-	-	-	-	-
7	Adjusted Test Year	-	-	-	-	-
8	RAFs Assoc. with Revenue Increase	-	-	-	-	-
9	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER						
10	Test Year Per Books	\$ 22,262	\$ 6,584	\$ 118,037	\$ 215	\$ 147,098
Adjustments to Test Year (Explain)						
11	Allocate WSC and Regional Expenses to Mid-County	-	-	16	4	20
12	Adj. Prop. Tax for non-used & useful	-	-	(11,301)	-	(11,301)
13	Taxes re adjustments to salaries	-	2,993	-	-	2,993
14	RAFs assoc. with annualized revenue	899	-	-	-	899
15		-	-	-	-	-
16	Total Test Year Adjustments	899	2,993	(11,286)	4	(7,390)
17	Adjusted Test Year	23,161	9,577	106,751	219	139,708
18	RAFs Assoc. with Revenue Increase	46,300	-	-	-	46,300
19	Total Balance	\$ 69,461	\$ 9,577	\$ 106,751	\$ 219	\$ 186,008

Reconciliation of Total Income Tax Provision

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

Schedule: T-1

Page 1 of 1

Schedule Year Ended: December 31, 2010

Preparer: Kirsten Woods

Interim Final

Historic or 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	Adjusted for Increase Water	Increase Sewer
1	Current Tax Expense	C-2	\$ (262,340)	\$ 5,170	\$ (257,170)	\$	\$ 85,782
2	Deferred Income Tax Expense	C-8	26,658		\$ 26,658		
3	ITC Realized This Year	C-8					
4	ITC Amortization	C-8					
5	3% ITC and IRC 46(f)(2))						
6	Parent Debt Adjustment	C-9					
7	Total Income Tax Expense		<u>\$ (235,682)</u>	<u>\$ 5,170</u>	<u>\$ (230,512)</u>	<u>\$</u>	<u>\$ 85,782</u>

Supporting Schedules: T-2, T-5

Recap Schedules: OI-1, OI-2

State and Federal Income Tax Calculation - Current

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

Schedule: T-2

Schedule Year Ended: December 31, 2010

Page 1 of 1

Interim Final

Preparer: Kirsten Weeks

Historic or Projected

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	Adjusted for Increase Water	Adjusted for Increase Sewer
1	Net Utility Operating Income (Sch. OI-1)	\$ (262,855)	\$ (217,988)	\$ (480,843)	\$ 378,149
2	Other Income				
3	Adjustment (Immaterial irreconcilable difference)	367	(367)		
4	Add: Income Tax Expense Per Books (Sch. OI-1)	\$ (235,682)	235,682		
5	Subtotal	(498,170)	17,327	(480,843)	378,149
6	Less: Interest Charges (Sch. T-3)	202,576		202,576	150,185
7	Taxable Income Per Books	(700,746)	17,327	(683,419)	227,964
8	Schedule M Adjustments:				
9	Permanent Differences (From Sch. T-4)				
10	Timing Differences (From Sch. T-5)	(70,843)	70,843		
11	Total Schedule M Adjustments	(70,843)	70,843		
12	Taxable Income Before State Taxes	(771,589)	88,170	(683,419)	227,964
13	Less: State Income Tax Exemption				
14	State Taxable Income	(771,589)	88,170	(683,419)	227,964
15	State Income Tax (5.5% of Line 14)*		(37,588)	(37,588)	12,538
16	Limited by NOL				
17	Credits				
18	Current State Income Taxes		(37,588)	(37,588)	12,538
19	Federal Taxable Income (Line 12 - Line 18)	(771,589)	125,758	(645,831)	215,426
20	Federal Income Tax Rate	0.34	0.34	0.34	0.34
21	Federal Income Taxes (Line 19 x Line 20)	(262,340)	42,758	(219,583)	73,244
22	Less: Investment Tax Credit Realized				
23	This Year (Sch. T-8)				
24	Current Federal Inc. Taxes (Line 21 - Line 23)	(262,340)	42,758	(219,583)	73,244
25	Summary:				
26	Current State Income Taxes (Line 18)		(37,588)	(37,588)	12,538
27	Current Federal Income Taxes (Line 24)	(262,340)	42,758	(219,583)	73,244
28	Total Current Income Tax Expense (To T-1)	\$ (262,340)	\$ 5,170	\$ (257,171)	\$ 85,782

29 Note (1): Adjustments to test year operating income are shown on Schedules OI-1, OI-2, and T-5.

Supporting Schedules: OI-1, T-3, T-4, T-5

Recap Schedules: T-1

Utilities, Inc. of Sandalhaven

Schedule Year Ended: December 31, 2010

Historic [X] or 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 calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest on Long-Term Debt			\$ -		
2	Amortization of Debt Premium, Disc. and Expense Net			-		
3	Interest on Short-Term Debt	365		365		365
4	Other Interest Expense - Intercompany	202,576		202,576		202,576
5	AFUDC	-		-		-
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	N/A		-		-
7	Total Used For Tax Calculation	\$ 202,941	\$ -	\$ 202,941	\$ -	\$ 202,941

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 companies (See Sch. C-8, pg. 4)

Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt	\$ -	This Schedule is not applicable			
9 Short-Term Debt	-				
10 Preferred Stock	-				
11 Common Equity	-				
12 Total	\$ -	\$ -	\$ -	\$ -	\$ -
13 ITCs (from D-1, Line 7)					
14 Weighted Debt Cost (From Line 12)	-				
15 Interest Adjustment (To Line 6)	\$ -				

Supporting Schedules: C-1

Recap Schedules: T-2

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.

AFUDC

Deferred Income Tax Expense

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

Schedule: T-5

Page 1 of 1

Schedule Year Ended: December 31, 2010

Preparer: Kirsten Weeks

(Historic [X] or 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	Sewer
1	Timing Differences:					
2						
3	Tax Depreciation and Amortization	\$ 310,307		\$ 310,307	\$ -	\$ 310,307
4	Book Depreciation and Amortization	228,987		228,987	-	228,987
5	Difference	81,320		81,320	-	81,320
6	Other Timing Differences (Itemize):					
7	Tap Fees					-
8	AFUDC					-
9	Def. Maint., Amort.	(46,739)		(46,739)		(46,739)
10	Def. R.C. Additions					-
11	Def. R.C. Amort.					-
12	Org. Expense	3,225				
13	Bad Debt	33,037				
14	Other	-				
15	Total Timing Differences (To T-2)	70,843	-	34,581	-	34,581
16	State Tax Rate	0.055	0.055	0.055	0.055	0.055
17	State Deferred Taxes (Line 15 x Line 16)	3,896	-	3,896	-	3,896
18	(Limited by NOL)	-	-	-	-	-
19	Timing Differences For Federal Taxes					
20	(Line 15 - Line 17)	66,946	-	66,946	-	66,946
21	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
22						
23	Federal Deferred Taxes (Line 20 x Line 21)	22,762	-	22,762	-	22,762
24	Add: State Deferred Taxes (Line 17)	3,896	-	3,896	-	3,896
25	Total Deferred Tax Expense (To T-1)	\$ 26,658	\$ -	\$ 26,658	\$ -	\$ 26,658

Supporting Schedules: None

Recap Schedules: T-2

Explanation: For each of the accumulated deferred tax accounts provide a summary and detail of state & federal balances

SUMMARY - DEFERRED STATE & FEDERAL TAXES

Line No.	Net Deferred Income Tax Summary			
	Year	State	Federal	Total
1	2008	58,837	220,290	279,127
2	2009	60,622	349,142	409,764
3	2010	55,769	227,617	283,386

Account No. 256.4421/4371 DEF TAX-TAX FEE POST 2000

Year	State	Federal	Total
2008	69,807	524,637	594,444
2009	90,347	527,791	618,138
2010	90,347	527,791	618,138

Account No. 256.4425/4375 DEF TAX - RATE CASE

Year	State	Federal	Total
2008	(111,685)	(68,133)	(179,818)
2009	(5,178)	(30,241)	(35,419)
2010	(2,507)	(15,224)	(17,731)

Account No. 256.4427/4377 DEF TAX - DEF MAINT

Year	State	Federal	Total
2008	(175)	(1,026)	(1,201)
2009	-	1	1
2010	-	1	1

Account No. 256.4433/4383 DEF TAX - ORGN EXP

Year	State	Federal	Total
2008	(922)	(31,648)	(32,570)
2009	(4,086)	(31,648)	(35,734)
2010	(5,269)	(31,648)	(36,917)

Account No. 256.4435/4385 DEF TAX - BAD DEBT

Year	State	Federal	Total
2008	-	-	-
2009	2,859	16,700	19,559
2010	1,042	5,085	6,127

Account No. 256.4437/4387 DEF TAX - DEPRECIATION

Year	State	Federal	Total
2008	(18,208)	(201,540)	(219,748)
2009	(23,280)	(233,201)	(256,481)
2010	(27,755)	(259,388)	(287,143)

DETAIL - DEFERRED STATE TAXES

Account No. 256.4421 DEF ST TAX - TAX FEE POST 2000

Year	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjustment Debit (Credit)	Ending Balance
2008	86,963	1,748	-	-	88,711
2009	89,807	540	527,791	-	618,138
2010	90,347	-	(15,224)	-	75,123

Account No. 256.4425 DEF ST TAX - RATE CASE

Year	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjustment Debit (Credit)	Ending Balance
2008	(9,323)	-	-	(2,342)	(11,665)
2009	(11,665)	6,487	-	-	(5,178)
2010	(5,178)	2,671	-	-	(2,507)

Account No. 256.4427 DEF ST TAX - DEF MAINT

Year	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjustment Debit (Credit)	Ending Balance
2008	(411)	236	-	-	(175)
2009	(175)	171	-	-	(6)
2010	-	-	-	-	-

Account No. 256.4433 DEF FED TAX - ORGN EXP

Year	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjustment Debit (Credit)	Ending Balance
2008	(446)	-	-	(476)	(922)
2009	(922)	-	-	(1,164)	(2,086)
2010	(4,086)	-	-	(1,213)	(5,299)

Account No. 256.4435 DEF ST TAX - BAD DEBT

Year	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjustment Debit (Credit)	Ending Balance
2008	-	-	-	-	-
2009	-	2,859	-	-	2,859
2010	2,859	-	-	(1,817)	1,042

Account No. 256.4437 DEF ST TAX - DEPRECIATION

Year	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjustment Debit (Credit)	Ending Balance
2008	(11,540)	-	-	(6,650)	(18,190)
2009	(18,190)	-	-	(15,072)	(33,262)
2010	(23,280)	-	-	(4,473)	(27,753)

DETAIL - DEFERRED FEDERAL TAXES

Account No. 256.4371 DEF FED TAX - TAX FEE POST 2000

Year	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjustment Debit (Credit)	Ending Balance
2008	502,764	21,871	-	-	524,635
2009	524,637	3,154	-	-	527,791
2010	527,791	-	-	-	527,791

Account No. 256.4375 DEF FED TAX - RATE CASE

Year	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjustment Debit (Credit)	Ending Balance
2008	(54,450)	-	-	(13,278)	(67,728)
2009	(67,728)	37,602	-	-	(30,126)
2010	(30,126)	15,017	-	-	(15,109)

Account No. 256.4377 DEF FED TAX - DEF MAINT

Year	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjustment Debit (Credit)	Ending Balance
2008	(2,403)	1,377	-	-	(1,026)
2009	(1,026)	1,027	-	-	1
2010	1	-	-	-	1

Account No. 256.4383 DEF FED TAX - ORGN EXP

Year	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjustment Debit (Credit)	Ending Balance
2008	(20,870)	-	-	(2,778)	(23,648)
2009	(23,648)	-	-	-	(23,648)
2010	(23,648)	-	-	-	(23,648)

Account No. 256.4385 DEF FED TAX - BAD DEBT

Year	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjustment Debit (Credit)	Ending Balance
2008	-	-	-	-	-
2009	-	16,700	-	-	16,700
2010	16,700	-	-	(10,613)	6,087

Account No. 256.4387 DEF FED TAX - DEPRECIATION

Year	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjustment Debit (Credit)	Ending Balance
2008	(165,136)	-	-	(10,404)	(175,540)
2009	(175,540)	-	-	(29,721)	(205,261)
2010	(205,261)	-	-	(20,127)	(225,388)

Investment Tax Credits - Analysis

1. Harbort County, Florida

Utilities, Inc. of Santa Haven

Schedule: T-7

Test Year Ended: December 31, 2010

Page 1 of 4

Preparer: Kirsten Weeks

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

Line No.	Year	3% ITC						4% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

The utility has no investment tax credits; therefore, this schedule is not applicable.

Supporting Schedules: None

Recap Schedules: T-2, T-3, C-2, RB-12, RB-13

Investment Tax Credits - Analysis

Utilities, Inc. of Sandalhaven

Test Year Ended: December 31, 2010

Charlotte County, Florida

Schedule: T-7

Page 2 of 4

Preparer: Kirsten Weeks

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts

Line No.	Year	8% ITC					10% ITC					Ending Balance
		Amount Realized		Amortization			Amount Realized		Amortization			
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	

The Utility has no investment tax credits; therefore, this schedule is not applicable

Supporting Schedules: None

Recap Schedules: T-2, T-3, C-3, RB-12, RB-13

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

Line

No.

1 The Utility has no investment tax credits; therefore, this schedule is not applicable

Utilities, Inc. of Sandhaven

Schedule T-7

Test Year Ended: December 31, 2010

Page 4 of 4

Preparer: Kirsten Weeks

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

Line
No.

1 Not Applicable

Schedule of Requested Cost of Capital
Simple Average

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

Schedule: C-1

Page 1 of 1

Schedule Year Ended: December 31, 2010

Preparer: Nicole Winans

Historic or Projected

Subsidiary or Consolidated

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.		(1) Relevant To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	2,159,969	46.74 %	6.65 %	3.11 %
2	Short-Term Debt	101,054	2.21 %	7.36 %	0.16 %
3	Preferred Stock				
4	Customer Deposits	7,327	0.16 %	6.00 %	0.01 %
5	Common Equity	2,032,976	44.41 %	11.22 %	4.98 %
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax	296,752	6.48 %	0.00 %	0%
8	Other (Explain)				
9	Total	<u>4,576,079</u>	<u>100.00 %</u>		<u>6.26 %</u>

Note: The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-11-0287-PAA-W8
Return on Common Equity = 7.13% + 1.610/Equity Ratio

where Equity ratio = Equity/(Equity + Preferred + Long & Short Term Debt) = 77.57 %

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

Reconciliation of Capital Structure to Requested Rate Base (Final)
Simple Average

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

Schedule: C-2
Page 1 of 1
Preparer: Nicole Winans

Schedule Year Ended: December 31, 2010

Historic (X) Projected | |

Subsidiary () or Consolidated (X)

Explanation: Provide a reconciliation of the simple 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 12/31/09	(3) Test Year 12/31/10	(4) Simple Average	(5) Reconciliation Adjustments		(7) Prorate Amount	(8) Reconciled To Requested Rate Base
					(5) Specific	(6) Prorate %		
1	Long Term Debt	180,000,000	180,000,000	180,000,000		50.07 %	(177,860,031)	2,139,969
2	Short-Term Debt	17,000,000	-	8,500,000		2.56 %	(8,398,945)	101,054
3	Preferred Stock	-	-	-				
4	Common Equity	164,229,939	177,770,940	171,000,439		47.57 %	(168,967,463)	2,032,976
5	Customer Deposits	7,276	7,177	57,323				7,327
6	Tax Credits - Zero Cost	-	-	-				
7	Tax Credits - Wtd. Cost	-	-	-				
8	Accum. Deferred Income Tax, Adjusted	(110,081)	283,424	296,752			196,752	296,752
9	Other (explain)	-	-	-				
10	Total	361,547,295	358,061,741	359,804,518	\$ -	100.00 %	(154,929,688)	4,578,077

Note: Customer Deposits and Accum. Deferred Income Tax are actual for Utilities, Inc. of Sandalhaven

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

Supporting Schedules: RB-13, E-7, C-3, C-4, C-5, C-7

Recap Schedules: C-1

Preferred Stock Outstanding

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

Schedule: C-3

Page 1 of 1

Schedule Year Ended: December 31, 2010

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

Preparer: Nicole Winans

Utility or Parent

Historic or Projected

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated With Col (5)	Issuing Expense Associated With Col(4)	issuing Expense Associated With Col(5)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)	Effective Cost Rate (12)/(10)

1 Not Applicable

Note: Preferred stock is owned for Utilities, Inc. of Sandalhaven's parent company, Utilities, Inc.

Simple Average Cost of Short-Term Debt

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

Schedule: C-4

Page 1 of 1

Preparer: Nicole Winans

Schedule Year Ended: December 31, 2010

Utility or Parent

Historic or Projected

Explanation: Provide the following information on a beginning and end of year 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	\$ 8,500,000	7.36%
2	Total	<u>\$ 625,583</u>		<u>\$ 8,500,000</u>	7.36%

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

Recap Schedules: RB-13,C-2

Cost of Long-Term Debt
Simple Average

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

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

Schedule: C-5

Page 1 of 1

Preparer: Nicole Wlaam

Schedule Year Ended: December 31, 2010

Utility or Parent

Historic or Projected

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Simple Average Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col(4)	Total Interest Cost ((8)+(9)+(10))	Effective Cost Rate ((11)/((4)-(6)-(7)))
1	5.58% note, due in installments beginning 2017	7/19/06 7/19/07	\$ 180,000,000	\$ 180,000,000	-	-	\$1,273,158	\$-	\$42,434	\$ 11,844,000	\$ 11,886,434	6.65 %
2	Total		<u>\$ 180,000,000</u>	<u>\$ 180,000,000</u>	<u>-</u>	<u>-</u>	<u>\$ 1,273,158</u>	<u>\$-</u>	<u>\$ 42,434</u>	<u>\$ 11,844,000</u>	<u>\$ 11,886,434</u>	<u>6.65 %</u>

Note: Long term debt is actual for Utilities, Inc. of Sandalhaven's parent company, Utilities, Inc.

Supporting Schedules: C-6
Recap Schedules: RB-13,C-2

Cost of Variable Rate Long-Term Debt
Simple Average

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

Schedule C-6

Page 1 of 1

Preparer: Nicole Wilans

Test Year Ended: December 31, 2010

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

Utility or Parent

Historic or Projected

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Issue	Principal	Principal	Amount	Unamortized	Unamortized	Annual	Annual	Basis of	Interest	Total	
Line	Description, Coupon	Date-	Amount	Amount	Outstanding	Discount	Issuing	Amortization	Amort. of	Variable	Cost	Interest	Effective
No.	Rate, Years of Life	Maturity	(Face	Outstanding	Within	(Premium)	Expense	of Discount	Expense on	Rate	(Last Year	Cost	Cost Rate
		Date	Value)	Outstanding	One Year	With Col(4)	With Col(4)	on Principal	Principal	(i.e. Prime	Cost Rate x	(8)+(9)+(11)	12)/((4)-(6)-(7)
								Outstanding	Outstanding	+ 2%)	Col. (4))		
1				NOT APPLICABLE									
2													
3													
4													

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

Supporting Schedules: None

Recap Schedules: RB-13,C-2

Schedule of Customer Deposits

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

Schedule: C-7

Page 1 of 1

Schedule Year Ended: December 31, 2010

Preparer: Nicole Winans

Utility or Parent

Historic or Projected

Explanation: Provide a schedule of customer deposits as shown.

Line No.	(1) For the Year Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec-09	7,276	0	0	7,276
2	Jan-10	7,276	0	(451)	6,825
3	Feb-10	6,825	0	(3)	6,822
4	Mar-10	6,822	0	(447)	6,375
5	Apr-10	6,375	300	0	6,675
6	May-10	6,675	150	0	6,825
7	Jun-10	6,825	75	0	6,900
8	Jul-10	6,900	75	0	6,975
9	Aug-10	6,975	0	0	6,975
10	Aug-10	6,975	30	0	7,005
11	Oct-10	7,005	30	0	7,035
12	Nov-10	7,035	240	0	7,275
13	Dec-10	7,275	102	0	7,377
14	Simple Average				\$7,327

Note: Actual for Utilities, Inc. of Sandalhaven

Recap Schedules: RB-13, E-2

Rate Schedule

Charlotte County, Florida

Utilities, Inc. of Sandhaven

Schedule: R-1

Test Year Ended: December 31, 2010

Page 1 of 1

Water | or Sewer

Preparer: Nicole Wiggins

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)	(6)
		Test Year eff. 11/27/09-9/13/10	Test Year eff. 9/14/10-8/08/11	Present Rates eff. 8/09/11-Present	Proposed Rates
1	Residential				
2	All meter sizes (5/8" & 1")	20.25	20.32	20.79	66.39
3	Gallage Charge (per 1000 gallons)				
5	8,000 gallons maximum	4.54	4.56	4.63	11.91
6	General Service				
7	5/8" x 3/4"	20.25	20.32	20.79	66.39
8	1"	50.61	50.80	51.98	165.99
9	1 1/2"	101.24	101.60	103.95	331.95
10	2"	161.98	162.56	166.32	531.12
11	3"	323.95	325.12	332.65	1,062.27
12	4"	506.18	508.00	519.76	1,639.78
13	6"	1,012.34	1,015.99	1,039.51	3,319.54
14	Gallage Charge				
15	(per 1000 gallons)	5.46	5.48	5.61	17.91
16	Multi-Residential - Metered				
17	5/8" x 3/4"	20.25	20.32	20.79	66.39
18	1"	50.61	50.80	51.98	165.99
19	1 1/2"	101.24	101.60	103.95	331.95
20	2"	161.98	162.56	166.32	531.12
21	3"	323.95	325.12	332.65	1,062.27
22	4"	506.18	508.00	519.76	1,639.78
23	6"	1,012.34	1,015.99	1,039.51	3,319.54
24	Gallage Charge				
25	(per 1000 gallons)	5.46	5.48	5.61	17.91
26	Reserved Capacity - Flat Charge, per unit	13.13	20.32	20.32	64.80
27	Reuse Water Service, per quarter	1,035.80	1,035.80	1,035.80	

Revenue Schedule at Amortized Present Rates

Charlotte County, Florida

Utilities, Inc. of Santhalaven

Schedule: B-2

Schedule Year Ended: December 31, 2010

Page 2 of 2

Water (1 or Sewer IN)

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.

(1)	(2)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Class/Meter Size	Total Test Year Bills	Total Test Year Gallons (in 000s)	Total Test Year Revenue	Annualized Revenue	Current Rates Effective 8/3/2011	Annualized Revenue
1	Residential - Base Charge						
2	5/8" Residential	8,824		\$ 178,891	179,004	\$20.70	\$ 183,451
3	1" Residential	15		444	405	\$20.70	312
4	Total Residential Base Facility Charges	8,839		\$ 179,335	179,409		\$ 183,763
5	Consumption Charge (per 1,000 Gallons)						
6	5/8" Residential Service (Max 8,000 gallons, 18.86¢ gallons tested)		16,876	\$ 316,994	76,953	\$4.67	\$ 78,811
7	1" Residential Service (Max 8,000 gallons, 29 gallons tested)		29	268	269	\$4.67	276
8	Total Residential Consumption Charges		16,905	\$ 317,262	77,222		\$ 79,087
9	Total Residential Service	8,839	16,925	\$ 316,163	256,631		\$ 262,849
10	Average Residential Bill			\$20.98	\$29.06		\$29.74
11	Multi-Residential - Base Charge						
12	3/8" Multi-Residential			\$ -		\$20.70	\$ -
13	1" Multi-Residential			-		\$31.03	-
14	1.5" Multi-Residential			-		\$166.32	-
15	2" Multi-Residential			3,892	3,901	\$332.65	\$ 3,902
16	3" Multi-Residential	12		-		\$519.76	-
17	4" Multi-Residential	21		24,325	24,348	\$1,019.34	\$ 24,948
18	5" Multi-Residential	16		-		-	\$ -
19	Total Multi-Residential Base Facility Charges	49		\$ 28,217	28,285		\$ 28,940
20	Consumption Charge (per 1,000 Gallons)						
21	3/8" Multi-Residential			\$ -		\$5.61	\$ -
22	1" Multi-Residential			-		\$5.61	-
23	1.5" Multi-Residential			-		\$5.61	-
24	2" Multi-Residential		2,112	11,079	11,007	\$5.61	\$ 11,882
25	3" Multi-Residential		8,810	46,007	46,120	\$5.61	\$ 47,214
26	4" Multi-Residential		10,800	\$ 57,585	57,726		\$ 59,096
27	5" Multi-Residential			-		-	\$ -
28	Total Multi-Residential Consumption Charges			\$ 64,671	64,853		\$ 66,102
29	Total Multi-Residential Service	65	10,922	\$ 85,803	86,012		\$ 89,042
30	Average Multi-Residential Bill			\$234.41	\$239.21		\$244.44
31	General Service - Base Charge						
32	5/8" General Service	124		\$ 4,341	4,552	\$20.70	\$ 4,657
33	1" General Service	76		1,824	1,829	\$51.60	1,868
34	1.5" General Service	26		3,649	3,638	\$104.93	3,742
35	2" General Service	72		11,676	11,704	\$166.32	11,975
36	3" General Service	31		16,550	16,581	\$332.65	16,985
37	4" General Service	-		-	-	\$519.76	-
38	5" General Service	-		-	-	\$1,019.34	-
39	Total General Service Base Facility Charges	239		\$ 38,240	38,324		\$ 39,207
40	Consumption Charge (per 1,000 Gallons)						
41	5/8" General Service		2,466	\$ 13,480	13,514	\$6.61	\$ 13,834
42	1" General Service		1,686	9,218	9,239	\$6.61	9,428
43	1.5" General Service		953	4,128	4,137	\$6.61	4,236
44	2" General Service		4,861	26,587	26,638	\$6.61	27,270
45	3" General Service		7,904	10,400	10,674	\$6.61	10,981
46	4" General Service		-	-	-	\$6.61	-
47	5" General Service		-	-	-	\$6.61	-
48	Total General Service Consumption Charges		17,670	\$ 63,820	63,961		\$ 65,880
49	Total General Service	239	17,670	\$ 102,060	102,285		\$ 104,687
50	Average General Service Bill			\$247.56	244.12		\$249.03
51	Reserved Capacity (per unit) - Flat Charge						
52	5/8" Reserved Capacity	896	(1133 units)	\$ 20,883	27,615	\$20.70	\$ 27,615
53	Total Reserved Capacity Flat Facility Charges	896		20,883	27,615		27,615
54	Total Reserved Capacity	896		\$ 20,883	27,615		\$ 27,615
55	Average Reserved Capacity Bill			\$23.31	\$30.82		\$30.82
56	Reuse Water Service - Quarterly Charge			\$ -		\$ 1,014.80	\$ -
57	Reuse Water Service						
58	Other Revenues			\$ 388	\$ 585		\$ 585
59	Total Above			\$ 455,393	473,470		\$ 485,772
60	Accounts			(1,122)			\$ -
61	Total Calculated			\$463,881	472,348		\$ 485,772
62	Total Requested			\$463,881			\$ 485,772
63	Difference			\$ -			\$ -
64	Percentage			0.000%			

Revenue Schedule at Proposed Rates

Flavortite County, Florida

Utilities, Inc. of Sandalhaven

Schedule: R-2

Schedule Year Ended: December 31, 2010

Page 3 of 3

Water [] or Sewer [X]

Preparer: Nicole Winans

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

(1)	(2)	(11) - Total Test Year Bills	(12) - Total Test Year Gallons (in 000s)	(16) - Proposed Final Rates	(17) - Revenue at Proposed Rates
100	Flow/Meter Size				
1	Residential - Base Charge				
2	5/8" Residential	8,824		66.09	582,822
3	1" Residential	5		66.79	999
4	Total Residential Base Facility Charges	8,829			583,821
5	Consumption Charge (per 1,000 Gallons)				
6	5/8" Residential Service (Max 5,000 gallons, 18,860 gallons treated)		16,976	14.91	253,072
7	1" Residential Service (Max 8,000 gallons, 59 gallons treated)		79	14.91	880
8	Total Residential Consumption Charges		16,977		253,952
9	Total Residential Service	8,839	16,977		837,773
10	Average Residential Bill				\$94.95
11	Multi-Residential - Base Charge				
12	5/8" Multi-Residential	0		66.09	
13	1" Multi-Residential	0		165.99	
14	1.5" Multi-Residential	0		331.95	
15	2" Multi-Residential	0		531.12	
16	3" Multi-Residential	19		1,062.27	12,787
17	4" Multi-Residential	0		1,659.78	-
18	6" Multi-Residential	11		3,319.54	79,669
19	Total Multi-Residential Base Facility Charges	88			92,456
20	Consumption Charge (per 1,000 Gallons)				
21	5/8" Multi-Residential			17.00	
22	1" Multi-Residential			17.00	
23	1.5" Multi-Residential			17.00	
24	2" Multi-Residential			17.00	
25	3" Multi-Residential		3,116	17.00	52,972
26	4" Multi-Residential			17.00	
27	6" Multi-Residential		9,416	17.00	160,072
28	Total Multi-Residential Consumption Charges		12,532		213,044
29	Total Multi-Residential Service	88	12,532		305,500
30	Average Multi-Residential Bill				\$3,485.16
31	General Service - Base Charge				
32	5/8" General Service	224		66.09	14,801
33	1" General Service	36		165.99	5,976
34	1.5" General Service	96		331.95	11,950
35	2" General Service	77		531.12	78,741
36	3" General Service	31		1,062.27	54,176
37	4" General Service	0		1,659.78	-
38	6" General Service	0		3,319.54	-
39	Total General Service Base Facility Charges	457			225,644
40	Consumption Charge (per 1,000 Gallons)				
41	5/8" General Service		2,466	17.00	41,922
42	1" General Service		1,086	17.00	18,462
43	1.5" General Service		755	17.00	12,835
44	2" General Service		4,861	17.00	82,637
45	3" General Service		1,304	17.00	22,167
46	4" General Service			17.00	
47	6" General Service			17.00	
48	Total General Service Consumption Charges		10,072		165,023
49	Total General Service	457	10,072		390,667
50	Average General Service Bill				\$877.67
51	Reserved Capacity (per mm) - Flat Charge				
52	5/8" Reserved Capacity	390	(1,330 units)	64.89	25,104
53	Total Reserved Capacity Flat Facility Charges	390			25,104
54	Total Reserved Capacity	390			25,104
55	Average Reserved Capacity Bill				\$64.37
56	Raw Water Service - Quarterly Charge				
57	Raw Water Service			0.00	-
58	Other Revenues				355
59	Total Amount				\$1,244,890
60	Accruals				
61					\$1,244,890
62					\$1,244,890
63					-\$11
64					0.00%

Customer Monthly Billing Schedule

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

Schedule: R-3

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: Nicole Winans

Water [] or Sewer [X]

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

Line No.	(1) Month/ Year	(2) Residential	(3) Multi Residential	(4) General Service	(5) Restaurant	(6) Reserved Capacity	(7) Total
1	January 2010	751	3	31	Y	69	855
2	February 2010	746	3	29	Y	69	848
3	March 2010	743	3	16	Y	69	852
4	April 2010	739	3	30	Y	69	842
5	May 2010	735	3	30	Y	69	838
6	June 2010	734	3	35	Y	69	842
7	July 2010	733	3	36	Y	69	842
8	August 2010	732	3	36	Y	69	841
9	September 2010	733	3	36	Y	138	911
10	October 2010	735	3	36	Y	67	842
11	November 2010	728	3	36	Y	71	839
12	December 2010	730	3	36	Y	68	838
13	Total	8,839	36	407	12	896	10,190

Miscellaneous Service Charges

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

Schedule: R-4

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: Nicole Winans

Water or 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, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
	<u>Wastewater</u>				
1	Initial Connection Fee	\$15.00	\$22.50	\$21.00	\$42.00
2	Normal Reconnection Fee	\$15.00	\$22.50	\$21.00	\$42.00
3	Violation Reconnection Fee	*Actual Cost	*Actual Cost	*Actual Cost	*Actual Cost
4	Premises Visit	\$10.00	\$15.00	\$21.00	\$42.00
5	*Actual cost equals the total cost incurred for services.				
6	Proposed charges mirror the allowed charges in the following dockets:				
7	Docket No. 060255-SU				
8	Docket No. 060256-SU				
9	Docket No. 060257-WS				
10	Docket No. 060254-SU				
11	Docket No. 060261-WS				

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

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

Utilities, Inc. of Sandalhaven

Schedule: R-6

Page 1 of 1

Schedule Year Ended: December 31, 2010

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, ltr).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
1	Regulatory Assessment	Charlotte County Board	22,262.00		Regulatory
		Total	22,262.00		

Utilities, Inc. of Sandalhaven

Schedule: R-7

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: Nicole Winans

Water or Sewer

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
System Capacity Charge		
Residential-per ERC (___ GPD)		
All others-per Gallon/Day		
Plant Capacity Charge		
Residential-per ERC (___ GPD)		
or per Lot	\$1,235.00	\$1,235.00
All others-per Gallon/Day	\$4.49	\$4.49
or per ERC (___ GPD)		
Main Extension Charge		
Residential-per ERC (___ GPD)		
or-per Lot		
Multifamily-per ERC (___ GPD)		
or-per Unit		
All others-per Gallon/Day		
or-per Front Foot		
Flow Meter Installation		
Residential	Actual Cost	Actual Cost
All others	Actual Cost	Actual Cost
Plan Review Charge	Actual Cost	Actual Cost
Inspection Charge	Actual Cost	Actual Cost
Guaranteed Revenue Charge (Monthly)		
With prepayment of Serv. Avail. Charges		
Residential-per ERC (___ GPD)/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC (___ GPD)/Month		
All others-per Gallon/Month		
Allowance for Funds Prudently Invested (AFPI)		
Provide a table of payments by month and years.		

Guaranteed Revenues Received

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

Schedule: R-8

Page 1 of 1

Test Year Ended: December 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	December 31, 2010	896			896

2 There are no contracts. Reserved Capacity Fees are collected in accordance with Par. 25.0, Guaranteed Revenue,
3 of the approved tariff.

Billing Analysis Schedules

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

Schedule: R-9

Test Year Ended: December 31, 2010

Page 1 of 1

Water [x] or Sewer [x]

Preparer: Nicole Winans

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)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II.

**Gallons of Wastewater Treated
In Thousands of Gallons**

Charlotte County, Florida

Utilities, Inc. of Sandalhaven

Schedule E-1

Page 1 of 1

Preparer: Seidman, F.

Test Year Ended: December 31, 2010

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 DER.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows (000,000)				Total Plant Flows	Total Purch. Sewage Treatment *
	Sandalhaven	N/A	N/A	N/A		
Jan-10	3,445				3,445	1,380
Feb-10	2,903				2,903	2,310
Mar-10	3,019				3,019	2,377
Apr-10	2,203				2,203	2,787
May-10	1,933				1,933	2,748
Jun-10	2,187				2,187	1,953
Jul-10	2,308				2,308	1,793
Aug-10	2,813				2,813	2,067
Sep-10	2,433				2,433	2,056
Oct-10	2,070				2,070	2,233
Nov-10	2,882				2,882	1,839
Dec-10	2,648				2,648	2,131
Total	30,844	-	-	-	30,844	25,676

* Sewage treated by Englewood Water District (EWD)

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

	<u>MONTH</u>	<u>GPD</u>
I. a. Permitted Capacity, Treatment Plant (AADF)		<u>150,000</u>
b. Purchased Capacity, Englewood Water District (EWD)		<u>300,000</u>
The hydraulic rated capacity (if different from that shown on the DER operating or construction permit, provide an explanation)		
II. a. Average Daily Flow Max Month, WWTP	<u>Jan. 2010</u>	<u>111,129</u>
Average Annual Daily Flow, WWTP		<u>84,505</u>
b. Average Daily Flow Max Month, EWD	<u>Jan. 2010</u>	<u>92,900</u>
Average Annual Daily Flow, EWD		<u>70,345</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.

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

Line No.			
SANDALHAVEN TREATMENT PLANT			
1	(A)	Used and useful flow, AADF	
2			84,505
3	(C)	Plus: Property needed for post test year period (See E-5)	-
4			84,505
5	(D)	Total Flows	84,505
6	(B)	Permitted capacity (reflects limitations of disposal capacity)	100,000
7	(E)	Used and useful percentage:	85.00 %
8	(F)	Non-used and useful percentage:	15.00 %

The above used and useful percentage is applicable to All Treatment & Disposal Accounts 355.4, 354.4, 380.4 & 389.4.

USED & USEFUL EVALUATION OF TREATMENT & DISPOSAL PURCHASED FROM EWD

Until 2006, all sewage in the Sandalhaven service area was treated at the onsite WWTP. Disposal was via spray irrigation, rated at 150,000 gpd at the Wildflower Golf Course. The Utility also has a 100,000 gpd percolation pond as back up. In 2006, the golf course became permanently unavailable for disposal. Other land for disposal was not available and the percolation pond has inadequate capacity during periods of peak demand. At that time, the Utility was experiencing a period of rapid growth and had commitments for developments that would substantially increase demand. The Utility determined that the most economic alternative to meet current and future demand was to purchase treatment & disposal capacity from the Egglewood Water District (EWD) and eventually retire the onsite WWTP. The Utility proceeded with its plans. Based on the expressed demand, the Utility contracted with EWD to purchase 500,000 gpd capacity. The arrangement was for an initial increment of 100,000 gpd to be followed by two 200,000 gpd increments. The Utility purchased an initial block of 100,000 gpd capacity and then an additional 200,000 gpd block from EWD. Both were paid for in 2006. The remaining 200,000 gpd was to be purchased at a later date, however, sensing the slow down of the economy, the Utility negotiated to not have to commit to the final 200,000 gpd increment. Based on the best information available in 2006, and the commitments being made for demand, the purchase of 300,000 gpd was a prudent decision as was relinquishing the last 200,000 gpd increment. The cost of the purchases, as recorded in Account 354.3, is 100% used & useful.

At the same time the capacity purchase were being made, the Utility proceeded to construct the force main and master lift station necessary to transmit effluent to EWD. As the major cost of laying a force main is the labor, and going back to build a parallel main at a future date substantially increases costs, the Utility took advantage of the economies of scale and constructed a 12" force main that would be adequate for the anticipated demand. Similarly, the Utility constructed a receiving well for the master lift station adequate for total demand, while equipping it with pump capacity adequate for current demand and near term growth. Because of the savings associated with these economies, the cost of the force main (included in Acct. 360.2), the emergency generator (included in Acct. 355.2), the master lift station receiving well (included in Acct. 370.3) and the pumps in the master lift station (included in Acct. 371.3), should be considered 100% used & useful.

The onsite WWTP continues to be utilized to the extent it can for those lots connected to it, recognizing that treatment at the plant is limited by the disposal capacity of the percolation pond. The Utility has applied to DEP to revise the permitted capacity to that of the pond. Effluent from the remainder of the service area is sent directly to EWD for treatment & disposal. When growth in demand warrants it, the Utility will make the necessary investment, estimated at \$700,000, to modify the collection system so that all flows are pumped to EWD, and then decommission the onsite WWTP. The alternative would be to invest an even larger amount to either develop a reuse distribution system and reuse customer base or locate additional suitable land that can be leased/purchased as a spray field. Used & useful for the onsite WWTP and the capacity purchased from EWD is evaluated based on basis of demand versus capacity in the above formulas.

Utilities, Inc. of Sandalhaven

Schedule E-4

Page 1 of 1

Fiscal Year Ended: December 31, 2010

Preparer: Seidman, F.

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

Revan Schedules: RB-4, RB-6, CT-6

This is a wastewater-only system:

Wastewater Collection System:

The wastewater collection mains and lift stations within developments were contributed by the developers. Under the circumstances, a used & useful analysis was not deemed necessary nor performed. The collection system, excluding the force main to EWD and the associated master lift station, should be considered 100% used and useful. Used & useful for these components are addressed in Schedule E-3.

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.

Group Schedules: E-3, E-4

Wastewater Treatment & Related Facilities:

$$PN = EG * PT * U$$

where

EG =	Equivalent annual growth in ERCs (see E-6), capped @ 5%/yr.	20 ERC/yr
PT =	Post test year period per annum	7 yrs
U =	Unit of measure utilized in U&U calculations	53 gpd/ERC, AADP *
PN =	Property needed expressed in U units	75,320 gpd

* Based on AADP from Schedule D-1 divided by FY equivalent ERC's from Schedule E-6

Note: It appears that nearly all recent growth in flows has been associated with increased flows from MFDs, which are mostly located in areas for which flows go to EWD. Therefore, on Schedule E-5, the growth factor is not applied to evaluation of the WWTP U&U calculation.

Explanation: Provide the following information in order to calculate the average growth in ERC's 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)-(4) SFR Customers			(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	Average					
1	2006	748	770	759	22,257,915	29,328	30,449,018	1,038	
2	2007	770	769	769	24,482,080	31,836	35,199,000	1,100	6.88%
3	2008	768	739	764	20,275,000	26,551	32,876,000	1,238	11.99%
4	2009	789	748	784	19,056,000	25,265	36,127,000	1,430	15.88%
5	2010	749	730	740	18,019,000	25,594	41,128,000	1,607	21.42%
Average Growth Through 5-Year Period (C/L 6)									11.39%

(note: Above shows total sales (not capped) to WW Customers)

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

Constant:	1055.917703		
X Coefficient:	184.6397398	1	1,238 Actual
R ² :	0.999511917	2	1,430 Actual
		3	1,607 Actual
		4	1,794 Projected
		5	1,979 Projected
		10	2,902 Projected
5 year growth			923
Annual average growth			185
Annual average growth @	11.59%		186
Annual Growth capped at 5% per year			80
5 year growth			402

Note: Although growth in SFRs is at a standstill, there has been growth due to demand from multi-unit developments completed as we entered the recession. As occupancy increases, the demand may also increase, then level off. By that time, hopefully normal growth patterns will begin to emerge.