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REPLY TO CENTRAL FLORIDA OFFICE

MARTIN S. FRIEDMAN, P.A.  
VALERIE L. LORD  
BRIAN J. STREET

May 15, 2006

HAND DELIVERY

RECEIVED-PPSC  
06 MAY 15 PM 2:23  
COMMISSION  
CLERK

Ms. Blanca Bayo  
Commission Clerk and Administrative Services Director  
Florida a Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

RE: Docket No. 060256-SU; Alafaya Utilities, Inc.'s Application for Rate Increase in  
Seminole County, Florida  
Our File No.: 30057.112

Dear Ms. Bayo:

Enclosed are the following for filing in the above-referenced docket:

- Sixteen (16) copies of the Application for Increase in Rates 04231-06
- Sixteen (16) copies of the Minimum Filing Requirements (Volume I) 04232-06
- Two (2) copies of the Billing Analysis (Volume II) 04233-06
- Two (2) copies of the Additional Engineering Information (Volumes III & IIIa) 04234-06
- Sixteen (16) copies of the Affidavit require d by Rule 25-22.0407, Florida Administrative Code
- One (1) detailed map 04235-06
- The original and three (3) copies of the proposed Interim Rate Tariff Sheets (Exhibit "A" to the Application).

CMP \_\_\_\_\_  
 COM 5  
 CTR \_\_\_\_\_  
 ECR \_\_\_\_\_  
 GCL 1  
 OPC 1  
 RCA \_\_\_\_\_  
 SCR \_\_\_\_\_  
 SGA \_\_\_\_\_  
 SEC 1  
 OTH \_\_\_\_\_

DOCUMENT NUMBER-DATE  
04231 MAY 15 06  
FPSC-COMMISSION CLERK

Ms. Blanca Bayo  
Commission Clerk and Administrative Services Director  
Florida Public Service Commission  
May 15, 2006  
Page 2

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- The original and three (3) copies of the proposed Final Rate Tariff Sheets (Exhibit "B" to the Application).
- Sixteen copies of the Reconciliation of Accounts (Exhibit "C" to the Application).
- Our check in the amount of \$4,500.00 representing the appropriate filing fee.

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

Very truly yours,



MARTIN S. FRIEDMAN  
VALERIE L. LORD  
For the Firm

/mp  
Enclosures

cc: Steve Lubertozzi, Director Regulatory Accounting  
John Hoy, Regional Vice President for Operations  
Patrick C. Flynn, Regional Director  
Mr. Frank Seidman  
Ms. Deborah Swain

M:\1 ALTAMONTE\UTILITIES INC\ALAFAYA UTILITIES\(.112) 2005 RATE CASE\PSC Clerk (Filing Application) 01.ltr.wpd

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE -

Base Facility Charge:

<u>Meter Size</u>	
5/8" x 3/4"	\$ 20.30
1"	\$ 50.75
1-1/2"	\$101.52
2"	\$162.43
3"	\$324.87
4"	\$507.60

Gallonage Charge:  
(per 1,000 gallons no maximum) \$ 3.22

MINIMUM CHARGE - Shall be equal to the Base Facility Charge for each meter size per month.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - \_\_\_\_\_, 2006

TYPE OF FILING - Interim Rates

Lawrence N. Schumacher  
ISSUING OFFICER

President  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

Base Facility Charge:  
All Meter Sizes \$ 20.30

Gallonage Charge:  
(per 1,000 gallons - 10,000 gallon cap) \$ 2.71

MINIMUM CHARGE - Shall be equal to the Base Facility Charge for each meter size per month.

MAXIMUM CHARGE - \$47.40 per month if consumption exceeds 10,000 gallons.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - \_\_\_\_\_, 2006

TYPE OF FILING - Interim Rates

Lawrence N. Schumacher  
ISSUING OFFICER

President  
TITLE

IRRIGATION QUALITY WATER SERVICE - RESIDENTIAL

RATE SCHEDULE

- AVAILABILITY - Available to those areas within the certificated service territory of Service Company which are connected to the Utility's reuse system.
- APPLICABILITY - To the extent of its capacity and wastewater flows, the Utility shall provide irrigation quality water using treated wastewater effluent.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- FLAT RATE - \$ 8.43 x
- AVAILABILITY FEE - \$ 7.03 xx

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any bill, service may then be discontinued.

- x - Applicable to all residential customers receiving reuse irrigation service.
- xx - Applicable to residential customers which have a reuse line adjacent to their property, but choose not to take reuse irrigation service.

EFFECTIVE DATE - \_\_\_\_\_, 2006

TYPE OF FILING - Interim Rates

Lawrence N. Schumacher  
ISSUING OFFICER

President  
TITLE

IRRIGATION QUALITY WATER SERVICE - GENERAL SERVICE

RATE SCHEDULE

AVAILABILITY - Available to those areas within the certificated service territory of Service Company which are connected to the Utility's reuse system.

APPLICABILITY - To the extent of its capacity and wastewater flows, the Utility shall provide irrigation quality water using treated wastewater effluent.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

BASE FACILITY CHARGE - -0-

GALLONAGE CHARGE  
(per 1,000 gallons) - \$ 0.35

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any bill, service may then be discontinued.

EFFECTIVE DATE - \_\_\_\_\_, 2006

TYPE OF FILING - Interim Rates

Lawrence N. Schumacher  
ISSUING OFFICER

President  
TITLE

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE -

Base Facility Charge:

<u>Meter Size</u>	
5/8" x 3/4"	\$ 24.50
1"	\$ 61.25
1-1/2"	\$122.54
2"	\$196.05
3"	\$392.11
4"	\$612.66

Gallonage Charge:  
(per 1,000 gallons no maximum) \$ 3.89

MINIMUM CHARGE - Shall be equal to the Base Facility Charge for each meter size per month.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - \_\_\_\_\_, 2006

TYPE OF FILING - Final Rates

Lawrence N. Schumacher  
ISSUING OFFICER

President  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

Base Facility Charge:  
All Meter Sizes \$ 24.50

Gallonage Charge:  
(per 1,000 gallons - 10,000 gallon cap) \$ 3.27

MINIMUM CHARGE - Shall be equal to the Base Facility Charge for each meter size per month.

MAXIMUM CHARGE - \$57.20 per month if consumption exceeds 10,000 gallons.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - \_\_\_\_\_, 2006

TYPE OF FILING - Final Rates

Lawrence N. Schumacher  
ISSUING OFFICER

President  
TITLE



IRRIGATION QUALITY WATER SERVICE - RESIDENTIAL

RATE SCHEDULE

- AVAILABILITY - Available to those areas within the certificated service territory of Service Company which are connected to the Utility's reuse system.
- APPLICABILITY - To the extent of its capacity and wastewater flows, the Utility shall provide irrigation quality water using treated wastewater effluent.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- FLAT RATE - \$ 8.48 x
- AVAILABILITY FEE - \$ 10.17 xx

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any bill, service may then be discontinued.

- x - Applicable to all residential customers receiving reuse irrigation service.
- xx - Applicable to residential customers which have a reuse line adjacent to their property, but choose not to take reuse irrigation service.

EFFECTIVE DATE - \_\_\_\_\_, 2006

TYPE OF FILING - Final Rates

Lawrence N. Schumacher  
ISSUING OFFICER

President \_\_\_\_\_  
TITLE

IRRIGATION QUALITY WATER SERVICE - GENERAL SERVICE

RATE SCHEDULE

AVAILABILITY - Available to those areas within the certificated service territory of Service Company which are connected to the Utility's reuse system.

APPLICABILITY - To the extent of its capacity and wastewater flows, the Utility shall provide irrigation quality water using treated wastewater effluent.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

BASE FACILITY CHARGE - -0-

GALLONAGE CHARGE  
(per 1,000 gallons) - \$ 0.43

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days written notice, separate and apart from any bill, service may then be discontinued.

EFFECTIVE DATE - \_\_\_\_\_, 2006

TYPE OF FILING - Final Rates

Lawrence N. Schumacher  
ISSUING OFFICER

President \_\_\_\_\_  
TITLE

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of  
ALAFAYA UTILITIES, INC.  
for an increase in wastewater rates  
in Seminole County, Florida

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DOCKET NO. 060256-SU

APPLICATION FOR INCREASE IN RATES

Applicant, ALAFAYA UTILITIES, INC. (the *Utility*), by and through its undersigned attorneys and pursuant to Section 367.081 and 367.082, Florida Statutes, and Chapter 25-30, Florida Administrative Code, files this Application for an increase in its wastewater rates in Seminole County, Florida.

Preliminary Matters

1. The following information is provided pursuant to Rule 25-30.436, Florida Administrative Code:

(a) The name of the Utility and its mailing address is:

Alafaya Utilities, Inc.  
2335 Sanders Road  
Northbrook, IL 60062

(b) The address of the Florida office is:

C/o Utilities, Inc. of Florida  
200 Weathersfield Avenue  
Altamonte Springs, FL 32714-4099

(c) The names and address of the persons authorized to receive notices and communications in respect to this application are:

Martin S. Friedman, Esquire  
Valerie L. Lord, Esquire

DOCUMENT NUMBER-DATE  
04231 MAY 15 8  
FPSC-COMMISSION CLERK

Rose, Sundstrom & Bentley, LLP  
Sanlando Center  
2180 W. State Road 434, Suite 2118  
Longwood, FL 32799  
Telephone: (407) 830-6331  
Facsimile: (407) 830-8522  
Email: [mfriedman@rsbattorneys.com](mailto:mfriedman@rsbattorneys.com)  
[vlord@rsbattorneys.com](mailto:vlord@rsbattorneys.com)

(b) The Utility is a Florida corporation incorporated in Florida on June 25, 1984.

The names and addresses of the persons owning more than 5% of the Utility's stock are:

Utilities, Inc. 100%  
2335 Sanders Road  
Northbrook, IL 60062

(c) The Utility's last rate proceeding was in Docket No. 020408-SU, utilizing a test year ending December 31, 2001, which culminated in Order No. PSC-04-0363-PAA-SU dated April 5, 2004. That Order was declared final in Order No. PSC-04-0435-CO-SU on April 28, 2004.

(d) The address where the application is available for customer inspection during the time the rate application is pending is:

C/o Utilities, Inc. of Florida  
200 Weathersfield Avenue  
Altamonte Springs, FL 32714

(e) The Utility is requesting wastewater rates which would allow it to recover all expenses that the Utility will incur on a going-forward basis, and generate a fair rate of return on its investment in all property considered 100% used and useful in the public service.

In addition, the Utility is seeking interim wastewater rates based upon the historic test year ended December 31, 2005. The Utility has demonstrated through the supporting

schedules within the attached Volume I that it is earning outside its range of reasonable returns, calculated in accordance with Section 367.082(5), Florida Statutes. Submitted as part of Volume I are schedules of rate base (Schedules A-1 and A-2), cost of capital (Schedule D-1) and net operating income (Schedule B-1 and Schedule B-2), as applicable, pursuant to Commission Rule 25-30.437(5), F.A.C.

(f) The Affidavit of Lawrence N. Schumacher, the President of the Utility that the Utility will comply with Rule 25-22.0407, F.A.C., is attached hereto.

(g) The Utility requests that this Application be processed under the Commission's proposed agency action procedure outlined in Section 367.081(8), Florida Statutes.

(2) The appropriate filing fee of \$4,500.00 (over 4,000 ERCs) is filed herewith.

(3) Not applicable.

#### Additional Information

##### I.

Sixteen copies of the Utility's Financial, Rate and Engineering Minimum Filing Requirements (Form PSC/WAW 20) are provided herewith as Volume I.

##### II.

The Utility has costs or charges to it from an affiliate or related party. These costs are reported in Schedule B-12 of Volume I.

##### III.

There has been no new land recorded on the Utility's books since the Utility's last rate proceeding.

##### IV.

Two copies of the Billing Analysis Schedules as required by Rule 25-30.437(4) are provided herewith as Volume II.

V.

Two copies of the Additional Engineering Information required by Rule 25-30.440(2)-(10), F.A.C. are provided herewith as Volume III.

VI.

One copy of a detailed system map as required by Section 25-30.440(1)(a) and (b) is included in Volume III.

VII.

The original and two copies of the Revised Tariff Sheets reflecting the proposed interim wastewater rates are attached hereto as Exhibit "A".

VIII.

The original and two copies of the Revised Tariff Sheets reflecting the proposed final wastewater rates are attached hereto as Exhibit "B".

IX.

A reconciliation of the annual report to the trial balance and the MFRs is attached hereto as Exhibit "C".

X.

The Utility requests that the Commission not withhold consent to the effectiveness of the proposed final wastewater rate increase as requested in this Application, or in the alternative, that the Commission grant interim rates pursuant to Section 367.082, F.S. in accordance with the schedules contained in Volume I and the tariffs contained in Exhibits

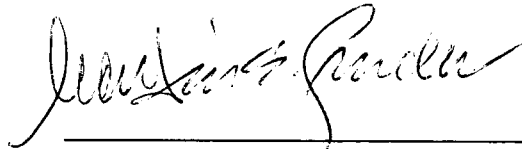
“A” and “B”.

WHEREFORE, the Utility requests that the Florida Public Service Commission do the following:

1. Accept jurisdiction of this Application to grant an increase in wastewater rates utilizing the PAA procedure outlined in Section 367.081(8), F.S.
2. Not withhold consent to the effectiveness of the wastewater rates requested as final, or in the alternative, to grant the interim wastewater rates as requested herein and contained in the tariffs included as Exhibit “A”.
3. Grant final wastewater rates as requested herein and contained in the tariffs included in Exhibit “B”.
4. Provide such other and further relief as is fair, just and equitable.

Respectfully submitted this 16 day of  
May, 2006, by:

ROSE, SUNDSTROM & BENTLEY, LLP  
Sanlando Center  
2180 W. State Road 434, Suite 2118  
Longwood, FL 32799  
Telephone: (407) 830-6331



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MARTIN S. FRIEDMAN  
VALERIE L. LORD  
For the Firm

NOTE:

IN ACCORDANCE WITH PUBLIC SERVICE COMMISSION RULE 25-22.0407(2), THE MFRs, WHEN ACCEPTED BY THE COMMISSION, CAN BE OBTAINED FROM THE UTILITY UPON REQUEST.



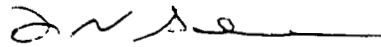
AFFIDAVIT OF LAWRENCE N. SCHUMACHER

AFFIDAVIT OF LAWRENCE N. SCHUMACHER

STATE OF ILLINOIS

COUNTY OF COOK

BEFORE ME, personally appeared LAWRENCE N. SCHUMACHER, who is the President of Alafaya Utilities, Inc., who states that Alafaya Utilities, Inc. will comply with the noticing requirements of Rule 25-22.0407, Florida Administrative Code.




\_\_\_\_\_  
Lawrence N. Schumacher

STATE OF ILLINOIS

COUNTY OF COOK

Sworn to and subscribed before me this 5<sup>TH</sup> day of May, 2006, by Lawrence N. Schumacher, President of Alafaya Utilities, Inc., who is personally known to me or has produced \_\_\_\_\_ as identification.



\_\_\_\_\_  
NOTARY PUBLIC - STATE OF ILLINOIS

Printed Name: Joy ROSEN

My Commission Expires: June 30, 2007



EXHIBIT "A"

Tariff – Proposed Interim Rates

**EXHIBIT "B"**

**Tariff – Proposed Final Rates**

EXHIBIT "C"

Reconciliations of Annual Report to MFR to Trial Balance

**Alafaya Utilities, Inc.**  
**Reconciliation of Accounts**  
**As of 12/31/05**

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
408.1	Utility Regulatory Assessment Fee	\$ 114,528	4081301	GROSS RECEIPTS TAX	\$ 114,373
			4081303	FRANCHISE TAX	\$ 155
					\$ 114,528
408.11	Property Taxes	\$ 287,293	4081121	REAL ESTATE TAX	\$ 9,355
			4081122	PERS PROP & ICT TAX	\$ 277,938
					\$ 287,293
408.12	Payroll Taxes	\$ 35,657	4081201	FICA EXPENSE	\$ 33,145
			4091050	FED UNEMPLOYMENT TAX	\$ 662
			4091060	ST UNEMPLOYMENT TAX	\$ 1,850
			4091123	ST UNEMPLOYMENT TAX-IL	\$ -
					\$ 35,657
409.1	Income Taxes	\$ 36,984	4091000	INCOME TAXES-FEDERAL	\$ 45,626
			4091100	INCOME TAXES-STATE	\$ (8,642)
					\$ 36,984
410.10	Deferred Federal Income Taxes	\$ (113,289)	4101000	DEF INCOME TAX-FEDERAL	\$ (113,289)
410.11	Deferred State Income Taxes	\$ (19,443)	4101100	DEF INCOME TAXES-STATE	\$ (19,443)
420	Allowance for Funds Used During Construction	\$ 27,364	4201000	INTEREST DURING CONSTRUCTION	\$ 27,364
351	Organization	\$ 841,382	3511001	ORGANIZATION	\$ 841,382
352	Franchises	\$ (1,083)	3521020	FRANCHISES	\$ (1,083)
353	Land and Land Rights	\$ 60,843	3537002	L & L RIGHTS	\$ 60,843
354	Structures and Improvements	\$6,704,071	3542011	LIFT STATION	\$ 1,539,941
			3547003	BLDGS & STRUCTS	\$ 4,571,504
			3547012	SPRAY IRRIG FAC	\$ 67,087
			3547021	PLANT SPECIAL Reuse	\$ 452,174
			3547050	SEWER PLANT ALLOCATED	\$ 73,365
					\$ 6,704,071
355	Power Generation Equipment	\$ 51,569	3550000	POWER GENERATION EQUIP	\$ 51,569
360	Collection Sewers - Force	\$1,863,323	3602006	SEWAGE SERVICE LINES	\$ 1,181,257
			3602007	FORCE OR VACUUM MAINS	\$ 682,066
					\$ 1,863,323
361	Collection Sewers - Gravity	\$6,620,733	3612008	SEWER MAINS	\$ 5,485,573
			3612010	MANHOLES	\$ 1,135,160
					\$ 6,620,733
366	Reuse Services	\$1,260,900	3662006	REUSE SERVICES	\$ 1,260,900
367	Reuse Meters and Meter Installations	\$ 32,381	3675046	REUSE MT	\$ 32,381
371	Pumping Equipment	\$ 981,659	3710000	Pumping equipment	\$ 981,659
374	Reuse Distribution Reservoirs	\$ 7,373	3745042	REUSE DIST RES	\$ 7,373
375	Reuse Transmission and Distribution System	\$2,971,481	3752008	REUSE TRANS	\$ 2,971,481
380	Treatment and Disposal Equipment	\$ 815,896	3804004	SEWER LAGOONS	\$ 92,913
			3804005	SEWAGE TRTMT PLANT	\$ 722,983
					\$ 815,896
382	Outfall Sewer Lines	\$ (1,789)	3824009	OUTFALL LINES	\$ (1,789)
390	Office Furniture and Equipment	\$ 19,558	3907090	OFF STRUCT & IMPRV	\$ 3,875
			3907091	OFF FURN & EQPT	\$ 15,683
					\$ 19,558
391	Transportation Equipment	\$ 181,895	103	TRANSPORTATION EQPT.	\$ 181,895
393	Tools, Shop and Garage Equipment	\$ 100,622	3937094	TOOLS SHOP & MISC EQPT	\$ 100,622

Alafaya Utilities, Inc.  
 Reconciliation of Accounts  
 As of 12/31/05

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
394	Laboratory Equipment	\$ 16,078	3947095	LABORATORY EQPT	\$ 16,078
396	Communication Equipment	\$ 146	3967097	COMMUNICATION EQPT	\$ 146
398	Other Tangible Plant	\$ 79,628	3985000 104	Other Tangible plt swr COMPUTERS	\$ 71,216 8,412 <u>\$ 79,628</u>
354	Structures and Improvements	\$ 81,233	4032090	DEPRECIATION-10190	\$ 4,316
			4032091	DEPRECIATION-10191	\$ 4,078
			4032093	DEPRECIATION-10193	\$ 84
			4032094	DEPRECIATION-10194	\$ 953
			4032095	DEPRECIATION-10195	\$ 20
			4032097	DEPRECIATION-10197	\$ 703
			4033003	DEPRECIATION-10203	\$ 5,939
			4033011	DEPRECIATION-10211	\$ 50,225
			4033012	DEPRECIATION-10212	\$ 1,440
			4033021	DEPRECIATION-10221	\$ 13,475
			4033050	DEPRECIATION-10250	\$ -
					<u>\$ 81,233</u>
360	Collection Sewers - Force	\$ 42,374	4033006	DEPRECIATION-10206	\$ 20,216
			4033007	DEPRECIATION-10207	\$ 22,158
					<u>\$ 42,374</u>
361	Collection Sewers - Gravity	\$ 182,471	4033008	DEPRECIATION-10208	\$ 152,162
			4033010	DEPRECIATION-10210	\$ 30,309
					<u>\$ 182,471</u>
366	Reuse Services	\$ 194	4037042	DEPRECIATION-SEWER	\$ 194
367	Reuse Meters and Meter Installations	\$ 1,307	4037046	DEPRECIATION-SEWER	\$ 1,307
375	Reuse Transmission and Distribution System	\$ 100,637	4037006	DEPRECIATION-SEWER	\$ 31,449
			4037008	DEPRECIATION-SEWER	\$ 69,188
					<u>\$ 100,637</u>
380	Treatment and Disposal Equipment	\$ 201,624	4033004	DEPRECIATION-10204	\$ 2,635
			4033005	DEPRECIATION-10205	\$ 198,989
					<u>\$ 201,624</u>
382	Outfall Sewer Lines	\$ 1,788	4033009	DEPRECIATION-10209	\$ 1,788
390	Office Furniture and Equipment	\$ 215	4033090	DEPRECIATION-10290	\$ 69
			4033091	DEPRECIATION-10291	\$ 146
					<u>\$ 215</u>
391	Transportation Equipment	\$ 29,620	4032092	DEPRECIATION-10300	\$ 29,620
393	Tools, Shop and Garage Equipment	\$ 6,579	4033094	DEPRECIATION-10294	\$ 6,579
394	Laboratory Equipment	\$ 1,024	4033095	DEPRECIATION-10295	\$ 1,024
396	Communication Equipment	\$ 293	4033097	DEPRECIATION-10297	\$ 293
398	Other Tangible Plant	\$ 5,119	4032098	DEPRECIATION-COMPUTER	\$ 5,119
354	Structures and Improvements	\$2,968,574	1084003	ACCUM DEPR.-10203	\$ 1,682,107
			1084011	ACCUM DEPR.-10211	\$ 489,927
			1084012	ACCUM DEPR.-10212	\$ 10,101
			1084021	ACCUM DEPR.-10221	\$ 101,119
			1084050	ACCUM DEPR.-10250	\$ 685,320
					<u>\$ 2,968,574</u>
360	Collection Sewers - Force	\$ 485,005	1084006	ACCUM DEPR.-10206	\$ 347,729
			1084007	ACCUM DEPR.-10207	\$ 137,276
					<u>\$ 485,005</u>
361	Collection Sewers - Gravity	\$1,482,308	1084008	ACCUM DEPR.-10208	\$ 1,383,218
			1084010	ACCUM DEPR.-10210	\$ 99,090
					<u>\$ 1,482,308</u>

**Alafaya Utilities, Inc.**  
**Reconciliation of Accounts**  
**As of 12/31/05**

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
366	Reuse Services	\$ 62,169	1085006	ACCUM DEPR.-3662006	\$ 62,169
367	Reuse Meters and Meter Installations	\$ 234	1085046	ACCUM DEPR.-3675046	\$ 234
375	Reuse Transmission and Distribution System	\$ 174,097	1085008	ACCUM DEPR.-3752008	\$ 175,545
			1085042	ACCUM DEPR.-3745042	\$ (1,448)
					\$ 174,097
380	Treatment and Disposal Equipment	\$1,690,805	1084004	ACCUM DEPR.-10204	\$ 4,063
			1084005	ACCUM DEPR.-10205	\$ 1,686,742
					\$ 1,690,805
382	Outfall Sewer Lines	\$ (7)	1084009	ACCUM DEPR.-10209	\$ (7)
390	Office Furniture and Equipment	\$ (22,597)	1084090	ACCUM DEPR.-10290	\$ (4,250)
			1084091	ACCUM DEPR.-10291	\$ (18,347)
					\$ (22,597)
391	Transportation Equipment	\$ (38,931)	110	ACCUM.DEPR.-TRANSPORTATION	\$ (38,931)
393	Tools, Shop and Garage Equipment	\$ (4,173)	1084094	ACCUM DEPR.-10294	\$ (4,173)
394	Laboratory Equipment	\$ (10,507)	1084095	ACCUM DEPR.-10295	\$ (10,507)
396	Communication Equipment	\$ 3,020	1084097	ACCUM DEPR.-10297	\$ 3,020
398	Other Tangible Plant	\$ 7,127	109	ACCUM.DEPR.-COMPUTER	\$ 7,127
521.1	Residential Revenues	\$2,638,742	5221000	SEWER REVENUE	\$ 2,538,722
			5221099	SEWER REVENUE ACCRUALS	\$ (53,173)
			5222030	SEWER REVENUE-COMMERCIAL	\$ 153,193
					\$ 2,638,742
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)	\$ 8,963	4711000	MISC SERVICE REVENUES	\$ 3,507
			4741003	NEW CUSTOMER CHGE - W & S	\$ -
			4741008	NSF CHECK CHARGE	\$ 2,540
			4741009	CUT-OFF CHARGE	\$ 2,916
					\$ 8,963
540.1	Residential Reuse Revenues	\$ 133,418	5401000	REUSE REVENUE	\$ 133,418
701	Salaries and Wages - Employees	\$ 422,610	6019020	SALARIES-CHGD TO PLT-WSC	\$ (21,808)
			6019040	SALARIES-OPERATIONS	\$ 312,768
			6019045	SALARIES-WTR SERV-COMPUTERS	\$ 9,960
			6019050	SALARIES-OFFICE	\$ 121,690
			6019054	SALARIES-IL ADMIN	\$ -
					\$ 422,610
704	Employee Pensions and Benefits	\$ 96,023	6049010	HEALTH INS REIMBURSEMENTS	\$ 96,023
			6049011	EMPLOYEE INS DEDUCTIONS	\$ -
			6049012	HEALTH COSTS & OTHER	\$ -
			6049015	DENTAL INS REIMBURSEMENTS	\$ -
			6049020	PENSION CONTRIBUTIONS	\$ -
			6049040	DEF COMPENSATION	\$ -
			6049050	HEALTH INS PREMIUMS	\$ -
			6049055	DENTAL PREMIUMS	\$ -
			6049060	TERM LIFE INS	\$ -
			6049070	E S O P CONTRIBUTIONS	\$ -
			6049080	DISABILITY INSURANCE	\$ -
			6049090	OTHER EMP PENS & BENEFITS	\$ -
					\$ 96,023
710	Purchased Sewage Treatment	\$ 4,311	501	PURCHASED WATER /SEWER	\$ 4,311
711	Sludge Removal Expense	\$ 535,835	7754008	SEWER-SLUDGE HAULING	\$ 535,835
715	Purchased Power	\$ 274,503	7151020	ELEC PWR - SEWER SYSTEM	\$ 274,503
718	Chemicals	\$ 60,228	6181010	CHLORINE	\$ 40,574
			6181090	OTHER CHEM (TREATMENT)/Odor	\$ 19,654
					\$ 60,228
720	Materials and Supplies	\$ 353,562	7754003	SEWER-MAINT SUPPLIES	\$ 18,457



Alafaya Utilities, Inc.  
 Reconciliation of Accounts  
 As of 12/31/05

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
			7754006	SEWER-MAINT REPAIRS	\$ 15,209
			7754009	SEWER-ELEC EQUIPT REPAIR	\$ 3,173
			7754011	SEWER-SEWER RODDING	\$ 65,121
			7755070	SEWER PERMITS	\$ -
			7758490	SEWER-OTHER MAINT EXP	\$ 145,234
			6205003	OPERATORS EXPENSES	\$ 33,862
			6759017	OPERATORS-CLEANING SUPPLIES	\$ -
			6759018	OPERATORS-OTHER OFFICE EXPENS	\$ -
			6759019	OPERATORS-PUBLICATIONS/SUSCRI	\$ -
			6759080	MAINT-DEFERRED CHARGES	\$ 38,925
			6759405	COMMUNICATION EXPENSES	\$ -
			6759412	UNIFORMS	\$ -
			6759413	OPERATORS-POSTAGE	\$ -
			6759414	OPERATORS-OFFICE SUPPLY STORE	\$ -
			6759415	MOWING/SNOWPLOWING	\$ -
			6759416	OPERATORS-MEMBERSHIPS	\$ -
			6759430	SALES/USE TAX EXPENSE	\$ -
			6355030	TESTING EQUIP & CHEM	\$ 5,081
			7352020	SEWER TESTS	\$ 28,500
					\$ 353,562
731	Contractual Services-Engineering	\$ 210	6319011	ENG FEES	\$ 210
732	Contractual Services - Accounting	\$ 8,834	6329002	AUDIT FEES	\$ 7,212
			6329014	TAX RETURN REVIEW	\$ 1,622
					\$ 8,834
733	Contractual Services - Legal	\$ 1,977	6338001	LEGAL FEES	\$ 1,977
736	Contractual Services - Other	\$ 10,172	6369003	TEMP EMPLOY - CLERICAL	\$ 3,668
			6369005	OUTSIDE COMPUTER SERV	\$ 1,458
			6369006	EMPLOY FINDER FEES	\$ 20
			6369007	COMPUTER MAINT	\$ 2,596
			6369008	DIRECTORS FEES	\$ -
			6369009	COMPUTER-AMORT & PROG COST	\$ 1,711
			6369090	OTHER DIR OUTSIDE SERVICES	\$ 719
					\$ 10,172
750	Transportation Expenses	\$ 19,225	6501020	GASOLINE	\$ 19,225
			6501030	AUTO REPAIR & TIRES	\$ -
			6501040	AUTO LICENSES	\$ -
					\$ 19,225
759	Insurance - Other	\$ 50,744	534	INSURANCE	\$ 50,744
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	\$ 57,264	541	RATE CASE EXP	\$ 57,264
770	Bad Debt Expense	\$ 18,592	6708000	UNCOLLECTIBLE ACCOUNTS	\$ 17,811
			6708001	AGENCY EXPENSE	\$ 781
					\$ 18,592
775	Miscellaneous Expenses	\$ 99,198	6759001	PUBL SUBSCRIPTIONS & TAPES	\$ -
			6759002	ANSWERING SERV	\$ -
			6759003	COMPUTER SUPPLIES	\$ -
			6759004	PRINTING & BLUEPRINTS	\$ -
			6759005	POSTAGE & POSTAGE METER-OFFICI	\$ -
			6759006	UPS & AIR FREIGHT	\$ -
			6759008	XEROX	\$ -
			6759009	OFF SUPPLY STORES & W S-OFFICE	\$ -
			6759010	REIM OF OFF EMP EXP	\$ -
			6759013	CLEANING SUPPLIES	\$ -
			6759014	MEMBERSHIPS - OFFICE EMPLOYEE	\$ -
			6759015	PETTY CASH - OFFICE	\$ -
			6759016	MICROFILMING	\$ -
			6759090	OTHER OFFICE EXPENSES	\$ 53,225
			6759110	OFFICE TELEPHONE	\$ 21,126
			6759111	OFFICE TELEPHONE-LONG DISTANCI	\$ -
			6759120	OFFICE ELECTRIC	\$ -
			6759130	OFFICE GAS	\$ -
			6759135	OPERATIONS TELEPHONES	\$ -
			6759136	OPERATIONS TELEPHONES-LONG DI	\$ -
			6759140	ALARM SYS PHONE EXPENSE	\$ -

Alafaya Utilities, Inc.  
 Reconciliation of Accounts  
 As of 12/31/05

USOA Account	Account Name	Amount
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Utilities, Inc. Account	Account Name	Amount
6759160	OFFICE FAX MACH PHONE LINE	\$ -
6759190	OTHER OFFICE UTILITIES	\$ -
6759210	OFFICE CLEANING SERV	\$ 5,938
6759220	LNDSCPING MOWING & SNOWPLWNC	\$ -
6759230	OFFICE GARBAGE REMOVAL	\$ -
6759260	REPAIR OFF MACH & HEATING	\$ -
6759290	OTHER OFFICE MAINT	\$ -
6759330	MEMBERSHIPS - COMPANY	\$ -
7048050	EMPLOYEES ED EXPENSES	\$ -
7048055	OFFICE EDUCATION/TRAIN. EXP	\$ -
7758370	MEALS & RELATED EXP	\$ -
7758380	BANK SERV CHARGES	\$ -
7758390	OTHER MISC GENERAL	\$ 18,909
		<u>\$ 99,198</u>

ALAFAYA UTILITIES, INC.  
DOCKET NO. 060256-SU  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
12/31/05 BALANCES

Account Number - TB	Description	Amount	Account Number - MFR	Description	Amount	Difference
3511001	Organization	841,382	351.1	Organization	33,961	(807,421)
					<u>33,961</u>	adjustment to AA CIAC
3521020	Franchises	(1,083)	352.1	Franchises	(1,083)	
3537002	Land & Land Rights	60,843	353.2	Land & Land Rights	60,843	
					<u>60,843</u>	
3542011	Structures & Improvements	1,539,941	354.2	Lift Station	1,539,941	
3547003		4,571,504		Buildings & Structures	5,090,766	
3547050		452,175		Sewer Plant Allocated	73,365	
1041000				Utility Plant Acquired/Disposed		
3547012	Spray Irrig Allocated	67,087			<u>6,704,072</u>	
3547050	Sewer Plant Allocated	73,365				
355000	Power Generation Equip	51,569	355.4		51,569	
3602006	Collection Sewers - Force	1,181,257	360.2	Sewage Service Lines	1,863,323	
3602007		682,066		Force or Vacuum Mains		
					<u>1,863,323</u>	
3612008	Collection Sewers - Gravity	5,485,573	361.2	Sewer Mains	6,620,733	
3612010		1,135,160		Manholes		
					<u>981,659</u>	
3602007	Pumping Equip	981,659	371.1			
3804004	Treatment & Disposal Equipment	92,913	380.4	Sewer Lagoons	815,896	
3804005		722,983		Sewage Treatment Plant		
					<u>815,896</u>	
3824009	Outfall Lines	(1,789)	382.4		(1,789)	
3907090	Office Furniture & Equipment	3,875	390.5	Office Structures & Improvements	19,558	
3907091		15,683		Office Furniture & Equipment		
					<u>19,558</u>	
3917000	Transportation Equipment	181,895	391.7	Transportation Equipment	181,895	
					<u>181,895</u>	
3937094	Tools, Shop, & Garage Equipment	100,622	393.5	Tools, Shop, & Miscellaneous Equipment	100,622	
					<u>100,622</u>	
3947095	Laboratory Equipment	16,078	394.4	Laboratory Equipment	16,078	
					<u>16,078</u>	

ALAFAYA UTILITIES, INC.  
DOCKET NO. 060256-SU  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
12/31/05 BALANCES

Account Number - TB	Description	Amount	Account Number - MFR	Description	Amount	Difference
3406050	Computers	13,487			13,487	
3406110						
3662006	Reuse Plant	4,272,134	366.2	Reuse Plant	1,260,900	
3675046					32,381	
3745042					2,971,481	
3752008					7,373	
3967097	Communication Equipment	146	396.5	Communication Equipment	146	
					<u>146</u>	
3985000	Other Tangible Plant	71,216	398.5	Computer Allocated	71,216	
					<u>71,216</u>	
1051092	Construction Work in Process	284,357	105	Sewer Plant in Process		(284,357) Sewer Plant in Process shown separately on MFR.
		<b>22,896,098</b>			<b>21,804,321</b>	1,091,777

ALAFAYA UTILITIES, INC.  
DOCKET NO. 060256-SU  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
12/31/05 BALANCES

Account Number - TB	Description	Amount	Account Number - MFR	Description	Amount	Difference
1084001	Accumulated Depreciation - Organization	8,974	351.1	Accumulated Depreciation - 3511001	<u>8,974</u>	
					<u>8,974</u>	
1084003	Accumulated Depreciation - Structures & Improvements	1,682,107	354.2	Accumulated Depreciation - 3547003	1,793,326	111,219 xx
1084011		489,927		Accumulated Depreciation - 3542011	489,927	
1084050		18,674		Accumulated Depreciation - Sewer Allocated	18,674	
1084000		666,646		Accumulated Depreciation - Sewer	<u>(65,106)</u>	(731,752) yy
					<u>2,236,821</u>	
1084006	Accumulated Depreciation - Collection Sewers - Force	347,729	360.2	Accumulated Depreciation - 3602006	485,004	
1084007		137,276		Accumulated Depreciation - 3602007	<u>485,004</u>	
					<u>485,004</u>	
1084008	Accumulated Depreciation - Collection Sewers - Gravity	1,383,218	361.2	Accumulated Depreciation - 3612008	1,482,308	
1084010		99,090		Accumulated Depreciation - 3612010	<u>(7)</u>	
1084009		(7)			<u>1,482,308</u>	
					<u>1,482,308</u>	
1084004	Accumulated Depreciation - Treatment & Disposal Equipment	4,063	380.4	Accumulated Depreciation - 3804004	1,690,804	(111,220) xx
1084005		1,686,742		Accumulated Depreciation - 3804005	<u>1,690,804</u>	
1084011		10,101			<u>1,690,804</u>	
1084012		2,598	352.1		2,598	
1084020		101,119				
1084090	Accumulated Depreciation - Office Furniture & Equipment	(4,250)	390.7	Accumulated Depreciation - 3907090	(22,597)	
1084091		(18,347)		Accumulated Depreciation - 3907091	<u>(22,597)</u>	
					<u>(22,597)</u>	
1082000	Accumulated Depreciation - Transportation Equipment	(38,931)	391.7	Accumulated Depreciation - Transportation	<u>(38,931)</u>	
					<u>(38,931)</u>	
1084094	Accumulated Depreciation - Tools, Shop, & Garage Equipment	(4,173)	393.7	Accumulated Depreciation - 3937094	<u>(4,173)</u>	
					<u>(4,173)</u>	
1084095	Accumulated Depreciation - Laboratory Equipment	(10,507)	394.7	Accumulated Depreciation - 3947095	<u>(10,507)</u>	
					<u>(10,507)</u>	
1084097	Accumulated Depreciation - Communication Equipment	3,020	396.7	Accumulated Depreciation - 3967097	<u>3,020</u>	
					<u>3,020</u>	
1081050	Accumulated Depreciation - Other Tangible Plant	7,127	398.7	Accumulated Depreciation - Computer Allocated	11,566	
3406150		4,439				

ALAFAYA UTILITIES, INC.  
DOCKET NO. 060256-SU  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
12/31/05 BALANCES

Account Number - TB	Description	Amount	Account Number - MFR	Description	Amount	Difference
	AD - Pumping Equipment	-	371.3	AD - Pumping Equipment	722,727	731,752 yy
	AD - Power Generation Equipment		355.4	AD - Power Generation Equipment	9,025	
3662006	Reuse Distribution	62,169	374.5		62,169	
3752008		175,545			175,545	
3745042		(1,448)			(1,448)	
3675046		234			234	
		6,813,133			<u>6,813,139</u>	(1)

ALAFAYA UTILITIES, INC.  
DOCKET NO. 060256-SU  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
12/31/05 BALANCES

Account Number - TB	Description	Amount	Account Number - MFR	Description	Amount	Difference
1322000	Special Deposits	715	132	Special Deposits	<u>-</u>	(715) mm
1411000	Customer Accounts Receivable	276,973 pp	141	A/R - Customer	pp <u>334,080</u>	0
1411002		57,107 pp			<u>334,080</u>	
2351000	Customer Deposits	128,520	235.1		128,520	-
2372030	Accrued Interest	81	237.1		81	(0)
1651090	Prepayments	10,607 kk	162	Other Prepayments	kk <u>12,072</u>	715 mm
1621030		750 kk			<u>12,072</u>	
1431000	Accum Prov Uncoll	(1,637)	143.1	Accum Prov Uncoll	(1,637)	-

ALAFAYA UTILITIES, INC.  
DOCKET NO. 060256-SU  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
12/31/05 BALANCES

Account Number - TB	Description	Amount	Account Number - MFR	Description	Amount	Difference
1863013 1863015 1863063	Deferred Rate Case Expense	85,221	186.1	Rate Case Expense - 3 Rate Case Expense - 5 Rate Case Expense - Amortization - 3	85,221	
					<u>85,221</u>	
1862063 1862064 1865063 1865064	Other Deferred Debits	91,275	186.2	Deferred Charges - Tank Maintenance & Repair (Sewer) - 3 Deferred Charges - Tank Maintenance & Repair (Sewer) - 4 Amortization - Tank Maintenance & Repair (Sewer) - 3 Amortization - Tank Maintenance & Repair (Sewer) - 4	91,275	
					<u>91,275</u>	
1901011 1901012 1901020 1901021 1901024 1901031 1902011 1902012 1902020 1902021 1902031	Accumulated Deferred Income Taxes	(143,632)	190	Deferred Federal Tax - CIAC Pre-1987 Deferred Federal Tax - Tap Fee Post-2000 Deferred Federal Tax - Rate Case Deferred Federal Tax - Deferred Maintenance Deferred Federal Tax - Organization Expense Deferred Federal Tax - Depreciation Deferred State Tax - CIAC Pre-1987 Deferred State Tax - Tap Fee Post-2000 Deferred State Tax - Rate Case Deferred State Tax - Maintenance Deferred State Tax - Depreciation	(143,632)	
					<u>(143,632)</u>	
2021010	Common Stock Issued	(1,000)	201	Common Stock	(1,000)	
					<u>(1,000)</u>	
2111000 2112000	Other Paid-in-Capital	(3,950,659) bb (4,655,298) bb	211	Paid-in-Capital Miscellaneous Paid-in-Capital	bb (8,605,957)	0
					<u>(8,605,957)</u>	
2151000	Unappropriated Retained Earnings	(1,949,776)	215	Retained Earnings - Prior Years Add: 2005 Net Income (Loss) from TB	(2,064,791) (2,064,791)	(115,015) NI to be closed out
					<u>(2,064,791)</u>	
2413000	Advances from Associated Companies	(1,838,735)	223	Advances From UI	(1,838,735) (1,838,735)	
					<u>(1,838,735)</u>	
2311050	Accounts Payable	(18,343)	231	A/P Trade - Accrual	(18,343) (18,343)	
					<u>(18,343)</u>	
2334002	Accounts Payable to Associated Companies	2,016,647	233	A/P - Water Service Corporation		



ALAFAYA UTILITIES, INC.  
DOCKET NO. 060256-SU  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
12/31/05 BALANCES

Account Number - TB	Description	Amount	Account Number - MFR	Description	Amount	Difference
2334003				A/P - Water Service Distribution	2,016,647	
2334050				A/P - Intercompany		
					<u>2,016,647</u>	
2361101	Accrued Taxes	100,331	236	Accrued Gross Receipts Tax	100,331	
					<u>100,331</u>	
2721000	Contributions in Aid of Construction	14,058,897	271	CIAC - Sewer Undistributed	14,058,897	
2721003				CIAC - Sewer Buildings & Structures		
2721004				CIAC - Sewer Lagoons		
2721005				CIAC - Sewage Treatment Plant		
2721006				CIAC - Sewage Service Lines		
2721007				CIAC - Sewer Force or Vacuum Mains		
2721008				CIAC - Sewer Mains		
2721010				CIAC - Sewer Tax		
2721011				CIAC - Sewer Lift Station		
2721098				CIAC - Sewer Manholes		
					<u>14,058,897</u>	

ALAFAYA UTILITIES, INC.  
DOCKET NO. 060256-SU  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
12/31/05 BALANCES

Account Number - TB	Description	Amount	Account Number - MFR	Description	Amount	Difference
2723000	Accumulated Amortization of Contributions in Aid of Construction	(3,922,819)	272	Accumulated Amortization - CIAC Sewer	(4,730,240)	807,421
2723003				Accumulated Amortization - Buildings & Structures		Reclassification from Organization to AA CIAC.
2723004				Accumulated Amortization - Sewer Lagoons		
2723005				Accumulated Amortization - Sewage Treatment Plant		
2723006				Accumulated Amortization - Sewage Service Lines		
2723007				Accumulated Amortization - Force or Vacuum Mains		
2723008				Accumulated Amortization - Sewer Mains		
2723010				Accumulated Amortization - Sewer CIAC		
2723011				Accumulated Amortization - Lift Station		
2723098				Accumulated Amortization - Manholes		
					<u>(4,730,240)</u>	

ALAFAYA UTILITIES, INC.  
DOCKET NO. 060256-SU  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
12/31/05 BALANCES

Account Number - TB	Description	Amount	Account Number - MFR	Description	Amount	Difference
5221000	Measured Revenues - General Customers	(2,638,742)	522.1	Sewer Revenues	(2,638,743)	(1)
5221099				Sewer Revenues - Accruals	<u>(2,638,743)</u>	
4711000	Other Wastewater Revenues	(142,382)	536	Miscellaneous Service Revenues	(142,381)	1
4711025				Connection Meter Fees	<u>(142,381)</u>	
6019020	Salaries & Wages - Employees	422,610	701	Salaries Charged to Plant	422,610	1
6019040				Salaries - Operations		
6019045				Salaries - WSC Computers		
6019050				Salaries - Office		
6049000	Employee Pensions & Benefits	96,023	770	Employee Pension & Benefits	97,117	-
6049010			704	Health Insurance Reimbursements		
6049011			Employee Insurance Deductions			
6049012			Health Costs & Other			
6049015			Dental Insurance Reimbursements			
6049020			Pension Contributions			
6049050			Health Insurance Premiums			
6049055			Dental Premiums			
6049060			Term Life Insurance			
6049065			Term Life Insurance -Optional			
6049067			AFLAC			
6049070			401K/ESOP Contributions			
6049080			Disability Insurance			
6049090			Other Employee Pension & Benefits			
7348050	5					
7348055	1,089					
7754008	Sludge Removal Expense	535,834	711	Sewer - Sludge Hauling	535,834	-
				<u>535,834</u>		
7151020	Purchased Power	274,503	715	Electric Power - Sewer System	274,503	(0)
6101020	Purchased Sewage	4,311		Purchased Water	4,311	0
6181010	Chemicals	60,228	718	Chlorine	60,228	0
6181050				Odor Control Chemicals	-	
6181090				Other Chemicals (Treatment)	<u>60,228</u>	
7754003	Materials & Supplies	18,458	720	Sewer - Maintenance Supplies	226,280	(0)
7754006				Sewer - Maintenance Repairs		
7754009				Sewer - Electric Equipment Repair		

ALAFAYA UTILITIES, INC.  
DOCKET NO. 060256-SU  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
12/31/05 BALANCES

Account Number - TB	Description	Amount	Account Number - MFR	Description	Amount	Difference
7754007		3,006		Sewer - Main Breaks		
7755070				Sewer Permits		
7758490		17,951		Sewer - Other Maintenance Expense		
7754011				Sewer - Rodding		
6759080		36,224		Maintenance Deferred Charges		
6759412				Uniforms		
6759430		263		Sales/Use Tax Expense		
6759490		2,426		Garbage Removal Wtr/Swr		
6205003		52		Operators Expenses		
6759017		990		Operators - Cleaning Supplies		
6759018		3,121		Operators - Other Office Expense		
6759019		48		Operators - Publications/Subscriptions		
6759410		185		Operator Education Expenses		
6759413		133		Operators - Postage		
6759414		113		Operators - Office Supply Stores		
6759416		4,810		Operators - Memberships		
6355030		5,081		Testing Equipment & Chemicals		
7352020		28,501		Sewer Tests		
7754011		65,122			226,280	
6759081	Hurricane/Storms Cost	2,701		Hurricane/Storms Cost		
6759415	Mowing Snowplowing	21,721		Mowing Snowplowing		
6319011	Contractual Services - Engineering	211		Engineering Fees	211	0
			731		211	
6329002	Contractual Services - Accounting	7,212		Audit Fees	8,834	-
6329014		1,622	732	Tax Return Review		
					8,834	
6338001	Contractual Services - Legal	1,977		Legal Fees	1,977	(0)
			733		1,977	
6369003	Contractual Services - Other	3,668		Temporary Employee - Clerical	10,174	2
6369005		1,458	735	Payroll Services		
6369006		20		Employee Finder Fees		
6369090		231		Other Direct Outside Services		
6369007		2,596		Computer Maintenance		
6369009		1,711		Computer Amortization and Program Cost		
6369012		488		Internet Supplier		
					10,174	
6501020	Transportation Expense	12,995		Gasoline	19,223	(2)
6501030		6,142	750	Auto Repair & Tires		
6501040		88		Auto Licenses		
6509090				Other Transportation Expenses		

ALAFAYA UTILITIES, INC.  
DOCKET NO. 060256-SU  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
12/31/05 BALANCES

Account Number - TB	Description	Amount	Account Number - MFR	Description	Amount	Difference
					<u>19,223</u>	
6599090	Insurance - Other	50,744	759	Other Insurance	<u>50,744</u>	0
7668010	Regulatory Commission Expense - Rate Case	57,264	766	Rate Case Expense	<u>57,264</u>	-
					<u>57,264</u>	
6708001	Bad Debt Expense	18,593		Agency Expense	<u>18,592</u>	(1)
					<u>18,592</u>	
6759003	Miscellaneous Expense	1,312		Computer Supplies	98,101	
6759016		839	775	Microfilming		
6759001		307		Publications, Subscriptions, & Tapes		
6759002		855		Answering Service		
6759004		535		Printing & Blueprints		
6759006		1,201		UPS & Air Freight		
6759008		434		Xerox		
6759009		3,335		Office Supply Stores		
6759010		121		Reimbursement of Office Employee Expenses		
6759013		142		Cleaning Supplies		
6759014		29		Memberships - Office Employee		
6759090		1,919		Other Office Expenses		
6759005		33,869		Postage & Postage Meter - Office		
6759007		1,127		Printing Customer Service		
6759011		4,733		Envelopes		
6759012		815		Bill Stock		
6759051		1,653		Computer Supplies - Billing		
6759110		1,392		Office Telephone		
6759120		764		Office Electric		
6759125		829		Office Water		
6759130		281		Office Gas		
6759135		9,696		Operations Telephones - Long Distance		
6759136		16		Operations Telephones - Long Distance		
6759140		8,147		Alarm System Phone Expense		
6759210		1,890		Office Cleaning Services		
6759220		1,289		Landscaping, Mowing, & Snowplowing		
6759230		252		Office Garbage Removal		
6759260		186		Repair Office Machine & Heating		
6759290		2,321		Other Office Maintenance		
6759330		9		Memberships - Company		
7758370		733		Meals & Related Expenses		
7758380		6,951		Bank Service Charges		
7758340		8,500		Fines		

ALAFAYA UTILITIES, INC.  
DOCKET NO. 060256-SU  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
12/31/05 BALANCES

Account Number - TB	Description	Amount	Account Number - MFR	Description	Amount	Difference
7758390		1,620		Other Misc.		
7758381				LOC Fee		
4272050	S/T Int Exp Customers Deposit	7,448		S/T Int Exp Customers Deposit	<u>98,101</u>	(7,444)
4191010	Interest and Dividend Income	(4)		Interest Income - Other		
			419			
4032090	Depreciation Expense	561,021		Depreciation - 10190	663,159	(1)
4032091			403	Depreciation - 10191		
4032092				Depreciation - 10300		
4032093				Depreciation - 10193		
4032094				Depreciation - 10194		
4032095				Depreciation - 10195		
4032097				Depreciation - 10197		
4032098				Depreciation - Computer		
4033000				Depreciation - Sewer		
4033001				Depreciation - 10201		
4033003				Depreciation - 10203		
4033004				Depreciation - 10204		
4033005				Depreciation - 10205		
4033006				Depreciation - 10206		
4033007				Depreciation - 10207		
4033008				Depreciation - 10208		
4033010				Depreciation - 10210		
4033011				Depreciation - 10211		
4033090				Depreciation - 10290		
4033091				Depreciation - 10291		
4033094				Depreciation - 10294		
4033095				Depreciation - 0295		
4033097				Depreciation - 10297		
4037006		102,139			<u>663,159</u>	
4073000	Amortization of Other Utility Plant	(367,563)		Amortization Expense - CIAC Sewer	(367,563)	(0)

ALAFAYA UTILITIES, INC.  
DOCKET NO. 060256-SU  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
12/31/05 BALANCES

Account Number - TB	Description	Amount	Account Number - MFR	Description	Amount	Difference
4073003			407.3	Amortization Expense - 2721003		
4073004				Amortization Expense - 2721004		
4073005				Amortization Expense - 2721005		
4073006				Amortization Expense - 2721006		
4073007				Amortization Expense - 2721007		
4073008				Amortization Expense - 2721008		
4073010				Amortization Expense - 2721010		
4073011				Amortization Expense - 2721011		
4073098				Amortization Expense - 2721098		
					<u>(367,563)</u>	
4081121	Property Taxes	9,355		Real Estate Tax	437,478	taxes other than income
4081122		277,938	408.11	Personal Property & ICT Tax		
					<u>437,478</u>	0 ok
4081201	Payroll Taxes	35,657		FICA Expense		
4091050			408.12	Federal Unemployment Tax		
4091060				State Unemployment Tax		
4081301	Other Taxes & Licenses	114,373		Gross Receipts Tax		
4081303		155	408.13	Franchise Tax		
4091000	Federal Income Taxes	45,626		Income Taxes - Federal	45,626	
			409.10		<u>45,626</u>	
4101000	Deferred Federal Income Taxes	(113,289)		Deferred Income Taxes - Federal		113,289 not included in MFR
			410.10			
4101100	Deferred State Income Taxes	(28,085)		Deferred Income Taxes - State		28,085 not included in MFR
			410.11			
4131020	Income from Utility Plant Leased to Others	(90)		Rental Income		90 Not included in MFR
			413			
4141040	Gains (Losses) from Disposition of Utility Property	(2,600)		Sale of Equipment		2,600 Not included in MFR
			414			
4192000	Interest on Debt to Associated Companies	269,610		Interest Expense - Intercompany		(269,610) Not included in MFR
			427.1			
4201000	Allowance for Funds Used During Construction	(27,364)		Interest During Construction		27,364 Not included in MFR
			420			
4272090	Interest - Other	(1,474)		Short Term Interest Expense - Other		

ALAFAYA UTILITIES, INC.  
 DOCKET NO. 860256-SU  
 RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
 12/31/05 BALANCES

Account Number - TB	Description	Amount	Account Number - MFR	Description	Amount	Difference
6419090	Rent to Others	127,283	427.5			
			741	Rent to Others	127,284	1
						1,474 Not included in MFR
		115,016			10,863	(104,132)
						difference
						(104,133)
						1



Madaya Utilities, Inc.  
 A Public Utility Company  
 RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT  
 12/31/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount
351.1	Organization	33,904	351	Organization	841,382
352.1	Franchises	(1,083)	352	Franchises	(1,083)
353.2	Land & Land Rights	60,843	353	Land & Land Rights	60,843
354.2	Lift Station Buildings & Structures	1,539,941	354	Lift Station Buildings & Structures	1,539,941
	Sewer Plant Acquired/Disposed	5,999,276		Sewer Plant Acquired/Disposed	4,371,504
	Utility Plant Acquired/Disposed	735,365		Utility Plant Acquired/Disposed	452,124
				Sewer Plant Allocated	723,365
355.4	Power gen. equipmt	51,569	355	Power gen. equipmt	51,569
360.2	Sewage Services Lines Force or Vacuum Mains	1,860,323	360	Sewage Services Lines Force or Vacuum Mains	1,181,257
					679,066
361.2	Sewer Mains Manholes	6,620,733	361	Sewer Mains Manholes	5,485,573
371.1	Pumping Equipment	981,659	371	Pumping Equipment	1,135,160
380.4	Sewer Lagoons Sewage Treatment Plant	815,896	380	Sewer Lagoons Sewage Treatment Plant	981,659
					92,013
					722,983
382.4	Outfall Sewer Lines	(1,789)	382	Outfall Sewer Lines	-1,789
390.3	Office Structures & Improvements Office Furniture & Equipment	19,538	394	Office Structures & Improvements	3,875
			394	Office Furniture & Equipment	15,663

Albany Utilities, Inc.  
 RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT  
 12/31/06 BALANCES

Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount
391.7	Transportation Equipment	181,895	391	Transportation Equipment	181,895
391.5	Tools, Shop, & Miscellaneous Equipment	100,622	393	Tools, Shop, & Miscellaneous Equipment	100,622
394.4	Laboratory Equipment	16,078	394	Laboratory Equipment	16,078
366.2	Reuse-Serv Reuse MT Reuse Misc Reuse Dist Res	1,260,900 32,381 2,971,481 7,373	366 367 375 374	Reuse Serv Reuse MT Reuse Misc Reuse Dist Res	1,260,900 32,381 2,971,481 7,373
396.5	Communication Equipment	146	396	Communication Equipment	146
398.5	Computer Allocated	71,216	398	Computer Allocated	79,628
105	Computers	13,487	101.4	Sever Plan in Progress	244,357
108.1		<u>21,804,231</u>	108.1		<u>22,891,023</u>
* account numbers presented as:					
311.1	Accumulated Depreciation - 3511001	8,974	351	Accumulated Depreciation - 3511001	
354.2	Accumulated Depreciation - 3547003	1,793,326	354	Accumulated Depreciation - 3547003	
	Accumulated Depreciation - 3542011	489,927		Accumulated Depreciation - 3542011	2,968,574
	Accumulated Depreciation - Sever Allocated	18,674		Accumulated Depreciation - Sever Allocated	
	Accumulated Depreciation - Sever	(6,5,106)		Accumulated Depreciation - Sever	
360.2	Accumulated Depreciation - 3602006	485,005	360	Accumulated Depreciation - 3602006	485,005
	Accumulated Depreciation - 3602007			Accumulated Depreciation - 3602007	
361.2	Accumulated Depreciation - 3612008	1,482,308	361	Accumulated Depreciation - 3612008	1,482,308
	Accumulated Depreciation - 3612010			Accumulated Depreciation - 3612010	
380.4	Accumulated Depreciation - 3804004	1,690,805	380	Accumulated Depreciation - 3804004	1,690,805
	Accumulated Depreciation - 3804005			Accumulated Depreciation - 3804005	
352.1	AD - Franchises	2,598		AD 10041020	
390.7	Accumulated Depreciation - 3907000	(22,597)	390	Accumulated Depreciation - 3907000	(22,597)
	Accumulated Depreciation - 3907001			Accumulated Depreciation - 3907001	
391.7	Accumulated Depreciation - Transportation	(22,597)	391	Accumulated Depreciation - Transportation	(22,597)
		(22,597)			
393.7	Accumulated Depreciation - 3937004	(4,173)	393	Accumulated Depreciation - 3937004	(4,173)
		(4,173)			

Description	Amount	Account Number - AR	Description	Amount
Accumulated Depreciation - 394/705	(18,502)	394	Accumulated Depreciation - 394/705	-
	(18,502)			
Accumulated Depreciation - 396/707	3,020	396	Accumulated Depreciation - 396/707	3,020
	3,020			
Accumulated Depreciation - Computer Allocated	11,566	398	Accumulated Depreciation - Computer Allocated	2,127 *
	11,566			
AD - Pumping Equipment	723,227		AD - Pumping Equipment	
AD - Power Generation Equipment	9,025		AD - Power Generation Equipment	

Atafaya Utilities, Inc.  
Docket No. 060256-SU  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT  
12/31/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount
190	Deferred Federal Tax - CIAC Pre-1987 Deferred Federal Tax - Tap Fee Post-2000 Deferred Federal Tax - Rate Case Deferred Federal Tax - Deferred Maintenance Deferred Federal Tax - Organization Expense Deferred Federal Tax - Depreciation Deferred State Tax - CIAC Pre-1987 Deferred State Tax - Tap Fee Post-2000 Deferred State Tax - Rate Case Deferred State Tax - Maintenance Deferred State Tax - Depreciation	(143,632)	190	Deferred Federal Tax - CIAC Pre-1987 Deferred Federal Tax - Tap Fee Post-2000 Deferred Federal Tax - Rate Case Deferred Federal Tax - Deferred Maintenance Deferred Federal Tax - Organization Expense Deferred Federal Tax - Depreciation Deferred State Tax - CIAC Pre-1987 Deferred State Tax - Tap Fee Post-2000 Deferred State Tax - Rate Case Deferred State Tax - Maintenance Deferred State Tax - Depreciation	(143,632)
201	Common Stock	<u>(1,000)</u>	201	Common Stock	(1,000)
211	Paid-in-Capital Miscellaneous Paid-in-Capital	<u>(8,605,957)</u> <u>(8,605,957)</u>	211	Paid-in-Capital Miscellaneous Paid-in-Capital	<u>(8,605,957)</u>
215	Retained Earnings - Prior Years Add: 2005 Net Income (Loss) from TB	<u>(2,064,791)</u> <u>(2,064,791)</u>	215	Retained Earnings - Prior Years	<u>(1,949,775)</u>
223	Advances From UI	<u>(1,838,735)</u> <u>(1,838,735)</u>	223	Advances From UI	(1,838,734)
231	A/P Trade - Accrual	<u>(18,343)</u> <u>(18,343)</u>	231	A/P Trade - Accrual	(18,343)
233	A/P - Water Service Corporation A/P - Water Service Distribution A/P - Intercompany	<u>2,016,647</u> <u>2,016,647</u>	233	A/P - Water Service Corporation A/P - Water Service Distribution A/P - Intercompany	2,016,647
236	Accrued Gross Receipts Tax	<u>100,331</u> <u>100,331</u>	236	Accrued Gross Receipts Tax	100,331
271	CIAC - Sewer Undistributed CIAC - Sewer Buildings & Structures CIAC - Sewer Lagoons CIAC - Sewage Treatment Plant CIAC - Sewage Service Lines CIAC - Sewer Force or Vacuum Mains CIAC - Sewer Mains CIAC - Sewer Tax CIAC - Sewer Lift Station CIAC - Sewer Manholes	<u>14,058,897</u> <u>14,058,897</u>	271	CIAC - Sewer Undistributed CIAC - Sewer Buildings & Structures CIAC - Sewer Lagoons CIAC - Sewage Treatment Plant CIAC - Sewage Service Lines CIAC - Sewer Force or Vacuum Mains CIAC - Sewer Mains CIAC - Sewer Tax CIAC - Sewer Lift Station CIAC - Sewer Manholes	14,058,897
272	Accumulated Amortization - CIAC Sewer Accumulated Amortization - Buildings & Structures Accumulated Amortization - Sewer Lagoons Accumulated Amortization - Sewage Treatment Plant Accumulated Amortization - Sewage Service Lines Accumulated Amortization - Force or Vacuum Mains Accumulated Amortization - Sewer Mains Accumulated Amortization - Sewer CIAC Accumulated Amortization - Lift Station Accumulated Amortization - Manholes	<u>(3,922,819)</u>	272	Accumulated Amortization - CIAC Sewer Accumulated Amortization - Buildings & Structures Accumulated Amortization - Sewer Lagoons Accumulated Amortization - Sewage Treatment Plant Accumulated Amortization - Sewage Service Lines Accumulated Amortization - Force or Vacuum Mains Accumulated Amortization - Sewer Mains Accumulated Amortization - Sewer CIAC Accumulated Amortization - Lift Station Accumulated Amortization - Manholes	<u>(4,730,240)</u>

ber -	Description	Amount	Account Number - AR	Description	Amount
	Sewer Revenues	(2,638,743)	522.1	Sewer Revenues	(2,638,742)
	Sewer Revenues - Accruals			Sewer Revenues - Accruals	
		<u>(2,638,743)</u>			
	Miscellaneous Service Revenues	(142,381)	536	Miscellaneous Service Revenues	(142,381)
	Connection Meter Fees			Connection Meter Fees	
		<u>(142,381)</u>			
	Salaries Charged to Plant	422,610	701	Salaries Charged to Plant	422,610
	Salaries - Operations			Salaries - Operations	
	Salaries - WSC Computers			Salaries - WSC Computers	
	Salaries - Office			Salaries - Office	
		<u>422,610</u>			
	Bad Debt Expense	18,592		Uncollectible	18,592
	Employee Pension & Benefits	97,117	704	Employee Pension & Benefits	96,023
	Health Insurance Reimbursements			Health Insurance Reimbursements	
	Employee Insurance Deductions			Employee Insurance Deductions	
	Health Costs & Other			Health Costs & Other	
	Dental Insurance Reimbursements			Dental Insurance Reimbursements	
	Pension Contributions			Pension Contributions	
	Health Insurance Premiums			Health Insurance Premiums	
	Dental Premiums			Dental Premiums	
	Term Life Insurance			Term Life Insurance	
	Term Life Insurance -Optional			Term Life Insurance -Optional	
	AFLAC			AFLAC	
	401K/ESOP Contributions			401K/ESOP Contributions	
	Disability Insurance			Disability Insurance	
	Other Employee Pension & Benefits			Other Employee Pension & Benefits	
	Sewer - Sludge Hauling	<u>535,834</u>	711	Sewer - Sludge Hauling	535,835
		<u>535,834</u>			
	Electric Power - Sewer System	274,503	715	Electric Power - Sewer System	274,503
	Purchased Water	4,311		Purchased Water	4,311
	Chlorine	60,228	718	Chlorine	60,228
	Odor Control Chemicals			Odor Control Chemicals	
	Other Chemicals (Treatment)			Other Chemicals (Treatment)	
		<u>60,228</u>			
	Sewer - Maintenance Supplies	226,280	720	Sewer - Maintenance Supplies	18,457
	Sewer - Maintenance Repairs			Sewer - Maintenance Repairs	15,209
	Sewer - Electric Equipment Repair			Sewer - Electric Equipment Repair	3,173
	Sewer - Main Breaks			Sewer - Main Breaks	
	Sewer Permits			Sewer Permits	
	Sewer - Other Maintenance Expense			Sewer - Other Maintenance Expense	145,234
	Sewer - Rodding			Sewer - Rodding	65,121
	Maintenance Deferred Charges			Maintenance Deferred Charges	38,925
	Uniforms			Uniforms	
	Sales/Use Tax Expense			Sales/Use Tax Expense	
	Garbage Removal Wtr/Swr			Garbage Removal Wtr/Swr	
	Operators Expenses			Operators Expenses	33,862
	Operators - Cleaning Supplies			Operators - Cleaning Supplies	
	Operators - Other Office Expense			Operators - Other Office Expense	
	Operators - Publications/Subscriptions			Operators - Publications/Subscriptions	
	Operator Education Expenses			Operator Education Expenses	
	Operators - Postage			Operators - Postage	
	Operators - Office Supply Stores			Operators - Office Supply Stores	
	Operators - Memberships			Operators - Memberships	
	Testing Equipment & Chemicals			Testing Equipment & Chemicals	5,081

Aldefa Utilities, Inc.  
 Docket No. 001256-SU  
**RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT**  
 12/31/06 BALANCES

Account Number - DR	Description	Amount	Account Number - AF	Description	Amount
731	Hurricane/Storm Cost Moving, Snowplowing	210	731	Hurricane/Storm Cost Moving, Snowplowing	210
732	Engineering Fees	8,834	732	Engineering Fees	8,834
733	Audit Fees Tax Return Review	1,977	733	Audit Fees Tax Return Review	1,977
733	Legal Fees	10,174	733	Legal Fees	10,174
733	Temporary Employee - Clerical Payroll Services Employee Travel Fees Other Direct Outside Services Computer Maintenance Computer Amortization and Program Cost Internet Supplier	19,223	733	Temporary Employee - Clerical Payroll Services Employee Travel Fees Other Direct Outside Services Computer Maintenance Computer Amortization and Program Cost Internet Supplier	19,223
750	Gasoline Auto Repair & Tires Auto Licenses Other Transportation Expenses	50,744	750	Gasoline Auto Repair & Tires Auto Licenses Other Transportation Expenses	50,744
759	Other Insurance	57,264	759	Other Insurance	57,264
766	Rate Case Expense	37,264	766	Rate Case Expense	37,264
775	Computer Supplies Microfilming Publications, Subscriptions, & Tapes Answering Service Printing & Blueprints UPS & Air Freight Xerox Office Supply Stores Reimbursement of Office Employee Expenses Cleaning Supplies Memberships - Office Employee Postage & Postage Meter - Office Printing Customer Service Bill Stock Computer Supplies - Billing Office Telephone Office Printer Office Copier Operations Telephones - Long Distance Alarm System Phone Expense Office Cleaning Services Landscaping, Moving, & Snowplowing Office Garbage Removal	96,101	775	Computer Supplies Microfilming Publications, Subscriptions, & Tapes Answering Service Printing & Blueprints UPS & Air Freight Xerox Office Supply Stores Reimbursement of Office Employee Expenses Cleaning Supplies Memberships - Office Employee Postage & Postage Meter - Office Printing Customer Service Bill Stock Computer Supplies - Billing Office Telephone Office Printer Office Copier Operations Telephones - Long Distance Alarm System Phone Expense Office Cleaning Services Landscaping, Moving, & Snowplowing Office Garbage Removal	96,101

Alafaya Utilities, Inc.  
Docket No. 060256-SU  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT  
12/31/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount
	Meals & Related Expenses			Meals & Related Expenses	
	Bank Service Charges			Bank Service Charges	
	Fines			Fines	
	Other Misc.			Other Misc.	
	LOC Fee			LOC Fee	
		<u>98,101</u>			<u>99,198</u>
419	Interest Income - Other		419	Interest Income - Other	(2,694)
403	Depreciation - 10190	663,159	403	Depreciation - 10190	663,157
	Depreciation - 10191			Depreciation - 10191	
	Depreciation - 10190			Depreciation - 10360	
	Depreciation - 10193			Depreciation - 10193	
	Depreciation - 10194			Depreciation - 10194	
	Depreciation - 10195			Depreciation - 10195	
	Depreciation - 10197			Depreciation - 10197	
	Depreciation - Computer			Depreciation - Computer	
	Depreciation - Sewer			Depreciation - Sewer	
	Depreciation - 10201			Depreciation - 10201	
	Depreciation - 10203			Depreciation - 10203	
	Depreciation - 10204			Depreciation - 10204	
	Depreciation - 10205			Depreciation - 10205	
	Depreciation - 10206			Depreciation - 10206	
	Depreciation - 10207			Depreciation - 10207	
	Depreciation - 10208			Depreciation - 10208	
	Depreciation - 10210			Depreciation - 10210	
	Depreciation - 10211			Depreciation - 10211	
	Depreciation - 10290			Depreciation - 10290	
	Depreciation - 10291			Depreciation - 10291	
	Depreciation - 10294			Depreciation - 10294	
	Depreciation - 0295			Depreciation - 0295	
	Depreciation - 10297			Depreciation - 10297	
		<u>663,159</u>			
407.3	Amortization Expense - CIAC Sewer	(367,563)	407.3	Amortization Expense - CIAC Sewer	(367,563)
	Amortization Expense - 2721003			Amortization Expense - 2721003	
	Amortization Expense - 2721004			Amortization Expense - 2721004	
	Amortization Expense - 2721005			Amortization Expense - 2721005	
	Amortization Expense - 2721006			Amortization Expense - 2721006	
	Amortization Expense - 2721007			Amortization Expense - 2721007	
	Amortization Expense - 2721008			Amortization Expense - 2721008	
	Amortization Expense - 2721010			Amortization Expense - 2721010	
	Amortization Expense - 2721011			Amortization Expense - 2721011	
	Amortization Expense - 2721098			Amortization Expense - 2721098	
		<u>(367,563)</u>			
408.11	Real Estate Tax	437,478	408.11	Real Estate Tax	437,478
	Personal Property & ICT Tax			Personal Property & ICT Tax	
		<u>437,478</u>			
408.12	FICA Expense		408.12	FICA Expense	
	Federal Unemployment Tax			Federal Unemployment Tax	
	State Unemployment Tax			State Unemployment Tax	
408.13	Gross Receipts Tax		408.13	Gross Receipts Tax	
	Franchise Tax			Franchise Tax	
409.10	Income Taxes - Federal	45,626	409.10	Income Taxes - Federal	45,626
410.10	Deferred Income Taxes - Federal		410.10	Deferred Income Taxes - Federal	(113,289)

Alafaya Utilities, Inc.  
 Docket No. 060256-SU  
 RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT  
 12/31/08 BALANCES

Account Number - DR	Description	Amount	Account Number - CR	Description	Amount
410 11	Deferred Income Taxes - State		410	Deferred Income Taxes - State	(28,685)
411	Rental Income		413	Rental Income	
414	Sale of Equipment		414	Sale of Equipment	
427 1	Interest Expense - Intercompany		427	Interest Expense - Intercompany	209,610
420	Interest During Construction		420	Interest During Construction	(27,364)
427 5	Short Term Interest Expense - Other		427	Short Term Interest Expense - Other	7,408 (1,424)
741	Rent to Others	127,284	741	Rent to Others	

10,963

115,015