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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

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

RECEIVED-FPSC
06 MAY 15 PM 12:31
COMMISSION CLERK

RE: Docket No. 060285-SU; Utilities, Inc. of Sandalhaven's Application for Rate Increase
in Charlotte County, Florida
Our File No.: 30057.114

Dear Ms. Bayo:

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

- Sixteen (16) copies of the Application for Increase in Rates
- Sixteen (16) copies of the Minimum Filing Requirements (Volume I)
- Two (2) copies of the Billing Analysis (Volume II)
- Two (2) copies of the Additional Engineering Information (Volumes III)
- Sixteen (16) copies of the Affidavit required by Rule 25-22.0407, Florida Administrative Code
- One (1) detailed map (See, Volume III)
- The original and three (3) copies of the proposed Final Rate Tariff Sheets (Exhibit "B" to the Application).

CMP _____
COM 5
CTR _____
ECR _____
GCL 1
OPC 1
RCA _____
SCR _____
SGA _____
SEC 1
DTH _____

Check received with filing and forwarded
to Fiscal for deposit. Fiscal to forward
deposit information to Records.

RECEIVED & FILED

Initials of person who forwarded check
[Handwritten Signature]

DOCUMENT NUMBER-DATE

04261 MAY 15 06

FPSC-BUREAU OF RECORDS

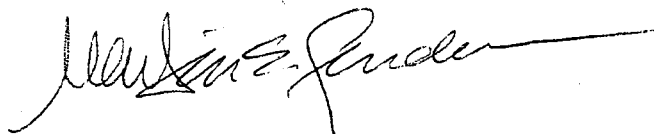
FPSC-COMMISSION CLERK

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

- Sixteen copies of the Reconciliation of Accounts (Exhibit "C" to the Application).
- Our check in the amount of \$2,000.00 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 Lubertozi, Director Regulatory Accounting
John Hoy, Regional Vice President for Operations
Patrick C. Flynn, Regional Director
Mr. Frank Seidman
Thomas E. Unke, CPA

M:\1 ALTAMONTE\UTILITIES INC\SANDALHAVEN\(.114) 2005 RATE CASE\PSC Clerk (Filing Application) 01.ltr.wpd

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of
UTILITIES, INC. OF SANDALHAVEN
for an increase in wastewater rates
in Charlotte County, Florida

DOCKET NO. 060285-SU

APPLICATION FOR INCREASE IN RATES

Applicant, UTILITIES, INC. OF SANDALHAVEN (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 Charlotte 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:

Utilities, Inc. of Sandalhaven
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

04261 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
vlord@rsbattorneys.com

(b) The Utility is a Florida corporation incorporated in Florida on September 23, 1998. 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. 020409-SU, utilizing a test year ending December 31, 2001, which culminated in Order No. PSC-03-0602-PAA-SU dated May 13, 2003. That Order was declared final in Order No. PSC-03-0677-CO-SU on June 4, 2003.

(d) The address within the various service areas 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 on all property considered 100% used and useful in the public service.

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 \$2,000.00 (501 to 2,000 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.

Since the Utility's last rate proceeding, the Utility acquired a 1.7-acre parcel adjacent to its wastewater treatment plant for the purpose of expanding the plant facilities. A true and correct copy of the deed for this parcel is attached hereto as Exhibit "A".

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 final wastewater rates are attached hereto as Exhibit "B".

VIII.

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

IX.

The Utility requests that the Commission not withhold consent to the effectiveness of the proposed final wastewater rate increase as requested in this Application in accordance with the schedules contained in Volume I and the tariffs contained in Exhibit "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

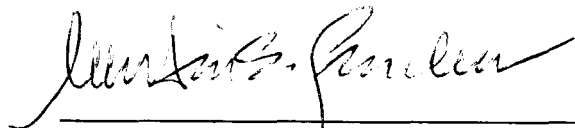
utilizing the PAA procedure outlined in Section 367.081(8), F.S.

2. Grant final wastewater rates as requested herein and contained in the tariffs included in Exhibit "B".

3. Provide such other and further relief as is fair, just and equitable.

Respectfully submitted this 15 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



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.

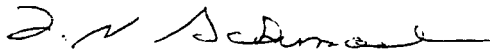
AFFIDAVIT OF LAWRENCE N. SCHUMACHER

AFFIDAVIT OF LAWRENCE N. SCHUMACHER

STATE OF ILLINOIS

COUNTY OF COOK

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

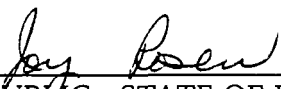


Lawrence N. Schumacher

STATE OF ILLINOIS

COUNTY OF COOK

Sworn to and subscribed before me this 5TH day of May, 2006, by Lawrence N. Schumacher, President of Utilities, Inc. of Sandalhaven, 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

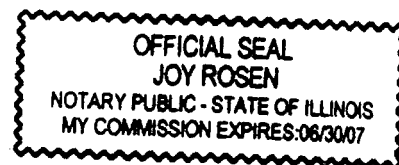


EXHIBIT "A"

Deed to Land

MAR-23-2006 10:22

P.002

BARBARA T. SCOTT, CLERK
CHARLOTTE COUNTY
OR BOOK 02798
PGS 0758-0760 (3 Pg(s))
FILE NUMBER 1442620
RECORDED 08/26/2005 04:21:53 PM
RECORDING FEES 27.00
DEED DOC 700.00

Prepared by and return to:

Lynwood F. Arnold, Jr., Esquire
Pennington, Moore, Wilkinson, Bell & Dunbar, P.A.
2701 North Rocky Point Drive Suite 900
Tampa, FL 33607
813-639-9599
File Number: 21153-21002



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Warranty Deed

This Warranty Deed made this 15th day of August, 2005 between Mangrove Pointe on Lemon Creek, LLC, a Florida limited liability company, n/k/a The Hammocks Cape Haze, LLC, a Florida limited liability company, whose post office address is 1408 N. Westshore Blvd., Suite 116, Tampa, FL 33607, grantor, and Utilities, Inc., an Illinois corporation whose post office address is 2335 Sanders Road, Northbrook, IL 60062, grantee:

(Whenever used herein the terms "grantor" and "grantee" include all the parties to this instrument and the heirs, legal representatives, and assigns of individuals, and the successors and assigns of corporations, trusts and trustees)

Witnesseth, that said grantor, for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) and other good and valuable considerations to said grantor in hand paid by said grantee, the receipt whereof is hereby acknowledged, has granted, bargained, and sold to the said grantee, and grantee's heirs and assigns forever, the following described land, situate, lying and being in Charlotte County, Florida to-wit:

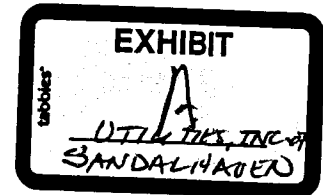
See Exhibit "A" attached hereto and made a part hereof as if fully set forth herein.

Together with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

To Have and to Hold, the same in fee simple forever.

Subject to matters disclosed by an accurate survey or inspection of the land herein conveyed.

And the grantor hereby covenants with said grantee that the grantor is lawfully seized of said land in fee simple; that the grantor has good right and lawful authority to sell and convey said land; that the grantor hereby fully warrants the title to said land and will defend the same against the lawful claims of all persons whomsoever; and that said land is free of all encumbrances, except taxes and assessments accruing subsequent to December 31, 2004.



DoubleTime

IMAGED IN PG 3

In Witness Whereof, grantor has hereunto set grantor's hand and seal the day and year first above written.

Signed, sealed and delivered in our presence:

Sandra L. Hecksher
Witness Name: SANDRA L. HECKSHER

Mangrove Pointe on Lemon Creek, LLC,
a Florida limited liability company, n/k/a
The Hammocks Cape Haze, LLC, a Florida
limited liability company

John F. Krauec
Witness Name: JOHN F. KRAUEC

By: Ram
Randolph S. Merrill, managing member

State of Florida
County of Hillsborough

The foregoing instrument was acknowledged before me this 15th day of August, 2005, by Randolph S. Merrill, as managing member of Mangrove Pointe on Lemon Creek, LLC, a Florida limited liability company, n/k/a The Hammocks Cape Haze, LLC, a Florida limited liability company, who is personally known or has produced a driver's license as identification.



Sandra L. Hecksher
Commission # 00407539
Expires May 31, 2009
Notary Tray Path: notarywin.flc 003-088-7000

Sandra L. Hecksher
Notary Public, State of Florida

Print Name: _____

My Commission Expires: _____

EXHIBIT A

LEGAL DESCRIPTION

A PORTION OF TRACT 7, GASPARILLA PINES, AS RECORDED IN O.R. BOOK 614, PAGE 4, OF THE PUBLIC RECORDS OF CHARLOTTE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHWEST CORNER OF SECTION 27, TOWNSHIP 41 SOUTH, RANGE 20 EAST; THENCE N.00°02'07" E, ALONG THE WEST LINE OF SAID SECTION 27, FOR A DISTANCE OF 715.42 FEET FOR A POINT OF BEGINNING; THENCE CONTINUE ALONG THE WEST LINE OF SAID SECTION 27, N.90°02'08"E., 209.32 FEET; THENCE LEAVING THE WEST LINE OF SAID SECTION 27, N.67°00'00"E., 217.83 FEET; THENCE S.00°02'07"W., 403.39 FEET; THENCE N.90°00'00"W., 46.04 FEET; THENCE S.24°57'47"W., 22.71 FEET; THENCE S.57°17'51"W., 23.39 FEET; THENCE N.85°40'46"W., 31.80 FEET; THENCE N.87°38'49"W., 24.99 FEET; THENCE N.30°22'53"W., 30.94 FEET; THENCE N.38°39'36"W., 34.23 FEET; THENCE N.88°03'38"W., 24.44 FEET; THENCE S.60°34'50"W., RETURNING TO THE WEST LINE OF SAID SECTION 27, A DISTANCE OF 8.00 FEET, TO THE POINT OF BEGINNING.

HAVING AN AREA OF 74.091.03 SQUARE FEET.

ALL LYING AND BEING IN SECTION 27, TOWNSHIP 41 SOUTH, RANGE 20 EAST, CHARLOTTE COUNTY, FLORIDA.

EXHIBIT "B"

Tariff – Proposed Final Rates

EXHIBIT "C"

Reconciliations of Annual Report to MFR to Trial Balance

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

USOA Account	Account Name	Amount	Utilities, Inc. Account	Account Name	Amount	From INC STMT
WASTEWATER						
403	Depreciation Expense	\$ 45	4033020	Depreciation 10220	\$ 45	
408.10	Utility Regulatory Assessment Fee	\$ 12,059	4081301	GROSS RECEIPTS TAX	\$ 11,908	11908
			4081303	FRANCHISE TAX	\$ 151	151
					\$ 12,059	12059
408.11	Property Taxes	\$ 21,275	4081121	REAL ESTATE TAX	\$ 299	299
			4081122	PERS PROP & ICT TAX	\$ 20,976	20975.79
					\$ 21,275	\$ 21,275
408.12	Payroll Taxes	\$ 9,926	4081201	FICA EXPENSE	\$ 9,066	9066
			4091050	FED UNEMPLOYMENT TAX	\$ 274	274
			4091060	ST UNEMPLOYMENT TAX	\$ 586	586
			4091123	ST UNEMPLOYMENT TAX-IL	\$ -	0
					\$ 9,926	\$ 9,926
407.3	Amortization of Other Utility Plant	\$ (62,744)	4073003	Amortization Expense 2721003	\$ (6,217)	(6,217)
			4073004	Amortization Expense 2721004	\$ (5)	(5)
			4073005	Amortization Expense 2721005	\$ (8,440)	(8,440)
			4073006	Amortization Expense 2721006	\$ (2,066)	(2,066)
			4073007	Amortization Expense 2721007	\$ (2,540)	(2,540)
			4073008	Amortization Expense 2721008	\$ (7,468)	(7,468)
			4073010	Amortization Expense 2721010	\$ (21,402)	(21,402)
			4073011	Amortization Expense 2721011	\$ (11,350)	(11,350)
			4073098	Amortization Expense 2721098	\$ (3,256)	(3,256)
					\$ (62,744)	
409.1	Income Taxes	\$ (36,660)	4091000	INCOME TAXES-FEDERAL	\$ (29,904)	-29904
			4091100	INCOME TAXES-STATE	\$ (6,756)	-6756
					\$ (36,660)	\$ (36,660)
410.10	Deferred Federal Income Taxes	\$ (6,305)	4101000	DEF INCOME TAX-FEDERAL	\$ (6,305)	-6305
410.11	Deferred State Income Taxes	\$ (1,086)	4101100	DEF INCOME TAXES-STATE	\$ (1,086)	-1086
413	Income from Utility Plant Leased to Others	\$ (12)	4131020	RENTAL INCOME	\$ (12)	
419	Interest and Divident Income	\$ (1)	4191010	INTEREST INCOME OTHER	\$ (1)	
420	Allowance for Funds Used During Construction	\$ (1,349)	4201000	INTEREST DURING CONSTRUCTION	\$ (1,349)	-1349
427.1	Interest on Debt to Associated Companies	\$ 21,988	4192000	INTEREST EXPENSE - INTER COMPANY	\$ 21,988	
427.2	Interest on Short-Term Debt	\$ (197)	4272090	S/T INTEREST EXPENSE - OTHER	\$ (197)	
427.4	Interest on Customer Deposits		4272090	S/T INTEREST EXPENSE CUSTOMERS DEP	\$ 1,048	
351	Organization	\$ 27,106	3511001	ORGANIZATION	\$ 27,106	
352	Franchises	\$ 3,421	3521020	FRANCHISES	\$ 3,421	
354	Structures and Improvements	\$ 1,073,228	3542011	LIFT STATION	\$ 471,104	
			3547021	PLANT SPECIAL	\$ -	
			3547003	BLDGS & STRUCTS	\$ 588,312	
			3547050	SEWER PLANT ALLOCATED	\$ 13,812	
					\$ 1,073,228	
360	Collection Sewers - Force	\$ 203,712	3602006	SEWAGE SERVICE LINES	\$ 104,244	
			3602007	FORCE OR VACUUM MAINS	\$ 99,468	
					\$ 203,712	
361	Collection Sewers - Gravity	\$ 619,764	3612008	SEWER MAINS	\$ 468,543	
			3612010	MANHOLES	\$ 151,221	
					\$ 619,764	
380	Treatment and Disposal Equipment	\$ 9,229	3804004	SEWER LAGOONS	\$ 9,229	
382	Outfall Sewer Lines	\$ -	3824009	OUTFALL LINES	\$ -	
390	Office Furniture and Equipment	\$ 752	3907090	OFF STRUCT & IMPRV	\$ 364	
			3907091	OFF FURN & EQPT	\$ 388	
					\$ 752	
391	Transportation Equipment	\$ 52,309	3917000	TRANSPORTATION EQPT.	\$ 52,309	
393	Tools, Shop and Garage Equipment	\$ 17,841	3937094	TOOLS SHOP & MISC EQPT	\$ 17,841	
396	Communication Equipment	\$ -	3967097	COMMUNICATION EQPT	\$ -	
398	Other Tangible Plant	\$ 1,584	3406050	COMPUTERS	\$ 1,584	
354	Structures and Improvements	\$ 16,591	4032090	DEPRECIATION-10190	\$ 584	584
			4032091	DEPRECIATION-10191	\$ 547	547
			4032093	DEPRECIATION-10193	\$ 11	11
			4032094	DEPRECIATION-10194	\$ 130	130
			4032095	DEPRECIATION-10195	\$ 3	3
			4032097	DEPRECIATION-10197	\$ 97	97
			4033011	DEPRECIATION-10211	\$ 15,219	15219
			4033021	DEPRECIATION-10221	\$ -	0

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

USOA Account	Account Name	Amount	Utilities, Inc. Account	Account Name	Amount	From INC STMT
					\$ 16,591	\$ 16,591
360	Collection Sewers - Force	\$ 6,630	4033006	DEPRECIATION-10206	\$ 3,316	3316
			4033007	DEPRECIATION-10207	\$ 3,314	3312
					\$ 6,630	\$ 6,628
361	Collection Sewers - Gravity	\$ 14,734	4033008	DEPRECIATION-10208	\$ 9,711	9711
			4033010	DEPRECIATION-10210	\$ 5,023	5023
					\$ 14,734	\$ 14,734
380	Treatment and Disposal Equipment	\$ 264	4033004	DEPRECIATION-10204	\$ 264	264
390	Office Furniture and Equipment	\$ 35	4033090	DEPRECIATION-10290	\$ 9	9
			4033091	DEPRECIATION-10291	\$ 26	26
					\$ 35	\$ 35
391	Transportation Equipment	\$ 7,879	4032092	DEPRECIATION-10300	\$ 7,879	7879
393	Tools, Shop and Garage Equipment	\$ 1,115	4033094	DEPRECIATION-10294	\$ 1,115	1115
			4033097	DEPRECIATION-10297	\$ -	
					\$ 1,115	\$ 1,115
394	Laboratory Equipment	\$ 251	4033095	DEPRECIATION-10295	\$ 251	251
397	Miscellaneous Equipment-Allocation from UIF	\$ 687	4032098	DEPRECIATION-COMPUTER	\$ 687	687
354	Structures and Improvements	\$ (268,806)	1084011	ACCUM DEPR.-10211	\$ (180,859)	
			1084021	ACCUM DEPR.-10221	\$ -	
			1084050	ACCUM DEPR.-10250	\$ (87,947)	
					\$ (268,806)	\$ -
360	Collection Sewers - Force	\$ (95,116)	1084006	ACCUM DEPR.-10206	\$ (46,419)	
			1084007	ACCUM DEPR.-10207	\$ (48,697)	
					\$ (95,116)	\$ -
361	Collection Sewers - Gravity	\$ (253,247)	1084008	ACCUM DEPR.-10208	\$ (185,363)	
			1084010	ACCUM DEPR.-10210	\$ (67,884)	
					\$ (253,247)	\$ -
380	Treatment and Disposal Equipment	\$ (548)	1084004	ACCUM DEPR.-10204	\$ (548)	
382	Outfall Sewer Lines	\$ -	1083050	ACC DEPR-WATER ALLOCATED	\$ -	
390	Office Furniture and Equipment	\$ 128	1084090	ACCUM DEPR.-10290	\$ 258	
			1084091	ACCUM DEPR.-10291	\$ (130)	
					\$ 128	\$ -
391	Transportation Equipment	\$ (40,491)	1082000	ACCUM.DEPR.-TRANSPORTATION	\$ (40,491)	
393	Tools, Shop and Garage Equipment	\$ (3,337)	1084094	ACCUM DEPR.-10294	\$ (2,288)	
			1084097	ACCUM DEPR.-10297	\$ (1,049)	
					\$ (3,337)	\$ -
394	Laboratory Equipment	\$ -	1084095	ACCUM DEPR.-10295	\$ -	
397	Miscellaneous Equipment-Allocation from UIF	\$ (1,342)	1081050	ACCUM.DEPR.-COMPUTER	\$ (1,342)	
			1084000	ACCUM DEPR.-10200	\$ -	
					\$ (1,342)	
521.1	Residential Revenues	\$ (263,656)	5221000	SEWER REVENUE	\$ (234,368)	\$ (234,368)
			5221099	SEWER REVENUE ACCRUALS	\$ 148	\$ 148
			5222030	SEWER REVENUE-COMMERCIAL	\$ (29,436)	\$ (29,436)
					\$ (263,656)	\$ (263,656)
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)	\$ (6,862)	4711000	MISC SERVICE REVENUES	\$ (762)	\$ (312)
			4711025	Concection Meter Fees	\$ -	\$ (450)
			4741003	NEW CUSTOMER CHGE - W & S	\$ (1,980)	\$ (1,980)
			4741008	NSF CHECK CHARGE	\$ (75)	\$ (75)
			4741009	CUT-OFF CHARGE	\$ (4,045)	\$ (4,045)
					\$ (6,862)	\$ (6,862)
701	Salaries and Wages - Employees	\$ 88,593	6019020	SALARIES-CHGD TO PLT-WSC	\$ (31,726)	-31727
			6019040	SALARIES-OPERATIONS	\$ 102,432	102432
			6019045	SALARIES-WTR SERV-COMPUTERS	\$ 1,148	1148
			6019050	SALARIES-OFFICE	\$ 16,739	16739
			6019054	SALARIES-IL ADMIN	\$ -	
					\$ 88,593	\$ 88,592
704	Employee Pensions and Benefits	\$ 21,663	6049010	HEALTH INS REIMBURSEMENTS	\$ 21,663	12931
			6049000	Emp Pensions and Benefits	\$ -	870
			6049065	Term Life Ins - Opt	\$ -	1
			6049067	Aflac	\$ -	2
			6049011	EMPLOYEE INS DEDUCTIONS	\$ -	-343
			6049012	HEALTH COSTS & OTHER	\$ -	36
			6049015	DENTAL INS REIMBURSEMENTS	\$ -	114
			6049020	PENSION CONTRIBUTIONS	\$ -	2973
			6049040	DEF COMPENSATION	\$ -	0
			6049050	HEALTH INS PREMIUMS	\$ -	213
			6049055	DENTAL PREMIUMS	\$ -	18
			6049060	TERM LIFE INS	\$ -	47
			6049070	E S O P CONTRIBUIONS	\$ -	3853
			6049080	DISABILITY INSURANCE	\$ -	26
			6049090	OTHER EMP PENS & BENEFITS	\$ -	922

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

USOA			Utilities, Inc.			From INC STMT	
Account	Account Name	Amount	Account	Account Name	Amount		
					\$ 21,663	\$	21,663
710	Purchased Sewage Treatment	\$ 1,034	7105000	PURCHASED WATER /SEWER	\$ -	\$	-
			6101020	PURCHASED WATER - SEWER SYSTEM	\$ 1,034		
					\$ 1,034		
711	Sludge Removal Expense	\$ 45,250	7754008	SEWER-SLUDGE HAULING	\$ 45,250		45,250
715	Purchased Power	\$ 19,638	7151020	ELEC PWR - SEWER SYSTEM	\$ 19,638	\$	19,638
718	Chemicals	\$ 29,201	6181010	CHLORINE	\$ 9,196	\$	9,196
			6181090	OTHER CHEMICALS (TREATMENT)	\$ 20,005	\$	20,005
					\$ 29,201	\$	29,201
720	Materials and Supplies	\$ 58,621	7754003	SEWER-MAINT SUPPLIES	\$ 2,583		2,583
			7754006	SEWER-MAINT REPAIRS	\$ 5,250		5,250
			7754009	SEWER-ELEC EQUIPT REPAIR	\$ 3,087		3,087
			7754011	SEWER-SEWER RODDING	\$ -		0
			7755070	SEWER PERMITS	\$ -		0
			7758490	SEWER-OTHER MAINT EXP	\$ 175		175
			6205003	OPERATORS EXPENSES	\$ 27,948		27,948
			6759017	OPERATORS-CLEANING SUPPLIES	\$ -		0
			6759018	OPERATORS-OTHER OFFICE EXPENSES	\$ -		0
			6759019	OPERATORS-PUBLICATIONS/SUSCRIPTIONS	\$ -		0
			6759080	MAINT-DEFERRED CHARGES	\$ 4,415		4,415
			6759405	COMMUNICATION EXPENSES	\$ -		0
			6759412	UNIFORMS	\$ -		0
			6759081	Hurricane/Storms Cost	\$ -		0
			6759402	PART TIME OPERATORS	\$ -		0
			6759490	Garbage Removal Water/Sewer	\$ -		0
			6759410	Operators ED Expenses	\$ -		0
			6759413	OPERATORS-POSTAGE	\$ -		0
			6759414	OPERATORS-OFFICE SUPPLY STORES	\$ -		0
			6759416	OPERATORS-MEMBERSHIPS	\$ -		0
			6759430	SALES/USE TAX EXPENSE	\$ -		0
			6355030	TESTING EQUIP & CHEM	\$ 242		242
			7352020	SEWER TESTS	\$ 14,921		14,921
					\$ 58,621	\$	58,621
732	Contractual Services - Accounting	\$ 2,633	6329002	AUDIT FEES	\$ 2,633		2,633
			6329014	TAX RETURN REVIEW	\$ -		0
					\$ 2,633	\$	2,633
733	Contractual Services - Legal	\$ -	6338001	LEGAL FEES	\$ -		0
736	Contractual Services - Other	\$ -	6369003	TEMP EMPLOY - CLERICAL	\$ -		0
			6369005	OUTSIDE COMPUTER SERV	\$ -		0
			6369012	Internet Supplier	\$ -		0
			6369006	EMPLOY FINDER FEES	\$ -		0
			6369007	COMPUTER MAINT	\$ -		0
			6369008	DIRECTORS FEES	\$ -		0
			6369009	COMPUTER-AMORT & PROG COST	\$ -		0
			6369090	OTHER DIR OUTSIDE SERVICES	\$ -		0
					\$ -	\$	0
750	Transportation Expensu	\$ 7,014	6501020	GASOLINE	\$ 7,014		7,014
			6501030	AUTO REPAIR & TIRES	\$ -		0
			6501040	AUTO LICENSES	\$ -		0
					\$ 7,014	\$	7,014
759	Insurance - Other	\$ 11,456	6599090	INSURANCE	\$ 11,456		11,456
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	\$ 14,280	7668010	RATE CASE EXP	\$ 14,280		14,280
770	Bad Debt Expense	\$ 832	6708000	UNCOLLECTIBLE ACCOUNTS	\$ 832		832
			6708001	AGENCY EXPENSE	\$ -		0
					\$ 832	\$	832

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

USOA			Utilities, Inc.			From INC STMT
Account	Account Name	Amount	Account	Account Name	Amount	
775	Miscellaneous Expenses	\$ 13,030	6759001	PUBL SUBSCRIPTIONS & TAPES	\$ -	41
			6759002	ANSWERING SERV	\$ -	117
			6759003	COMPUTER SUPPLIES	\$ -	154
			6759004	PRINTING & BLUEPRINTS	\$ -	72
			6759005	POSTAGE & POSTAGE METER-OFFICE	\$ -	4199
			6759007	Printing Customer Service	\$ -	168
			6759011	Envelopes	\$ -	627
			6759012	Bill Stock	\$ -	108
			6759051	Computer Supplies - Billing	\$ -	194
			6759125	Office Water	\$ -	23
			6759006	UPS & AIR FREIGHT	\$ -	247
			6759008	XEROX	\$ -	58
			6759009	OFF SUPPLY STORES & W S-OFFICE	\$ -	546
			6759010	REIM OF OFF EMP EXP	\$ -	108
			6759013	CLEANING SUPPLIES	\$ -	19
			6759014	MEMBERSHIPS - OFFICE EMPLOYEE	\$ -	4
				BILLING SUPPLIES	\$ -	
			6759016	MICROFILMING	\$ -	
			6759090	OTHER OFFICE EXPENSES	\$ 6,927	258
			6759110	OFFICE TELEPHONE	\$ 2,911	190
			6759111	OFFICE TELEPHONE-LONG DISTANCE	\$ -	0
			6759120	OFFICE ELECTRIC	\$ -	101
			6759130	OFFICE GAS	\$ -	38
			6759135	OPERATIONS TELEPHONES	\$ -	2212
			6759136	OPERATIONS TELEPHONES-LONG DIST	\$ -	3
			6759140	ALARM SYS PHONE EXPENSE	\$ -	343
			6759160	OFFICE FAX MACH PHONE LINE	\$ -	
			6759210	OFFICE CLEANING SERV	\$ 760	255
			6759220	LNDSCPING MOWING & SNOWPLWNG	\$ -	132
			6759230	OFFICE GARBAGE REMOVAL	\$ -	34
			6759260	REPAIR OFF MACH & HEATING	\$ -	25
			6759290	OTHER OFFICE MAINT	\$ -	314
			6759330	MEMBERSHIPS - COMPANY	\$ 2,432	1
			7048050	EMPLOYEES ED EXPENSES	\$ -	1
			7048055	OFFICE EDUCATION/TRAIN EXP	\$ -	144
			7758370	MEALS & RELATED EXP	\$ -	93
			7758380	BANK SERV CHARGES	\$ -	954
			7758390	OTHER MISC GENERAL	\$ -	1242
					\$ 13,030	\$ 13,025

***** Not sure if I did these right:

4073003	Amortization Expense 2721003	Buildings and structures	(6,217)
4073004	Amortization Expense 2721004	sewer lagoons	(5)
4073005	Amortization Expense 2721005	seage treatment plant	(8,440)
4073006	Amortization Expense 2721006	sewer service lines	(2,066)
4073007	Amortization Expense 2721007	sewer force or vaccum mains	(2,540)
4073008	Amortization Expense 2721008	sewer mains	(7,468)
4073010	Amortization Expense 2721010	sewer tax	(21,402)
4073011	Amortization Expense 2721011	sewer lift station	(11,350)
4073098	Amortization Expense 2721098	sewer manholes	(3,256)

UTILITIES, INC. OF SANDALHAVEN
DOCKET NO. 060258-SU
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	27,106	351	Organization	27,106
352.1	Franchises	3,421	352	Franchises	3,421
353.2	Land & Land Rights	128,588	353	Land & Land Rights	128,588
354.2	Structures & Improvements	1,073,228	354	Structures & Improvements	1,073,228
360.2	Collection Sewers - Force	203,712	360	Force or Vacuum Mains	203,712
361.2	Collection Sewers - Gravity	619,764	361	Collection Sewers - Gravity	619,764
380.4	Treatment & Disposal Equipment	141,723	380	Treatment & Disposal Equipment	141,723
390.5	Office Furniture & Equipment	752	390	Office Structures & Improvements	752
391.5	Transportation Equipment	52,309	391	Transportation Equipment	52,309
393.5	Tools, Shop, & Garage Equipment	17,841	393	Tools, Shop, & Garage Equipment	17,841
394.5	Laboratory Equipment	4,310	394	Laboratory Equipment	4,310
398.5	Other Tangible Plant	1,584	398	Other Tangible Plant	1,584
354.2	Accumulated Depreciation - Structures & Improvements	464,358	354	Accumulated Depreciation - Structures & Improvements	464,358

UTILITIES, INC. OF SANDALHAYEN
 DOCKET NO. 060258-SU
 RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
 12/31/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount
360.2	Accumulated Depreciation - Collection Sewers - Force	95,116	360	Accumulated Depreciation - Collection Sewers - Force	95,116
361.2	Accumulated Depreciation - Collection Sewers - Gravity	253,247	361	Accumulated Depreciation - Collection Sewers - Gravity	253,247
380.4	Accumulated Depreciation - Treatment & Disposal Equipment	15,228	380	Accumulated Depreciation - Treatment & Disposal Equipment	15,228
390.5	Accumulated Depreciation - Office Furniture & Equipment	(128)	390	Accumulated Depreciation - Office Furniture & Equipment	(128)
391.7	Accumulated Depreciation - Transportation Equipment	40,491	391	Accumulated Depreciation - Transportation Equipment	40,491
393.5	Accumulated Depreciation - Tools, Shop, & Garage Equipment	2,288	393	Accumulated Depreciation - Tools, Shop, & Garage Equipment	2,288
394.5	Accumulated Depreciation - Laboratory Equipment	1,049	394	Accumulated Depreciation - Laboratory Equipment	1,049
397.5	Accumulated Depreciation - Misc. Equipment	1,342	397	Accumulated Depreciation - Misc. Equipment	1,342
114	UTIL P.L.T ACQ ADI-SEWER	441,304	114	UTIL P.L.T ACQ ADI-SEWER	469,619
			115	ACCU PROV UTIL PAA-SEWER	(28,315)
					441,304
					(28,315)
115	Construction Work in Process	59,410	1051092	Sewer Plant in Process	59,410
132	Special Deposits	25	132	Special Deposits	25
141	Accounts Receivable-Trade	45,982	141	Accounts and Notes Receivable, Less Accumulated Provision For Uncollectible Accounts	45,982
186.1	Deferred Rate Case Expense	22,159	186	Misc. Deferred Debts	38,184
186.2	Other Misc. Deferred Debits	16,025			

UTILITIES, INC. OF SANDALHAVEN
DOCKET NO. 060258-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
12/31/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount
		<u>38,184</u>			
190	Accumulated Deferred Income Taxes-Assets	248,275	190	Accumulated Deferred Income Taxes	248,275
	Accumulated Deferred Income Taxes-Liabilities	<u>(148,865)</u>	281	Accumulated Deferred Income Taxes-Accelerated Depreciation	(108,592)
		<u>99,410</u>	283	Accumulated Deferred Income Taxes-Other	<u>(40,273)</u>
					<u>99,410</u>
201	Common Stock Issued	1,000	201	Common Stock	1,000
211	Other Paid-in-Capital	907,405	211	Other Paid-In Capital	907,405
215	Unappropriated Retained Earnings	A-19 (607,490)	215	Retained Earnings	(607,490)
231	Accounts Payable	5,728	231	A/P Trade - Accrual	5,728
233	Accounts Payable to Associated Companies	(295,556)	233	Accounts Payable to Associated Companies	(295,556)
	Customer Deposits	16,500	235	CUSTOMER DEPOSITS	16,500
236	Accrued Taxes	(1,000)	236	Accrued Taxes	(1,000)
	Accrued Interest	501	237	Accrued Interest	501
271	Contributions in Aid of Construction	2,293,750	271	Contributions in Aid of Construction	2,293,750
272	Accumulated Amortization of Contributions in Aid of Construction	(829,268)	272	Accumulated Amortization of Contributions in Aid of Construction	(829,268)
521.1	Measured Revenues - General Customers	263,656	400	Sewer Revenues	270,518
536	Other Wastewater Revenues	<u>6,862</u>			
		<u>270,518</u>			

UTILITIES, INC. OF SANDALHAVEN
DOCKET NO. 060258-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
12/31/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount
701	Salaries & Wages - Employees	88,593	701	Salaries & Wages - Employees	88,593
704	Employee Pensions & Benefits	21,663	704	Employee Pension & Benefits	21,663
710	Purchased Sewer Treatment	1,034	710	Purchased Sewer Treatment	1,034
711	Sludge Removal Expense	45,250	711	Sludge Removal Expense	45,250
715	Purchased Power	19,638	715	Purchased Power	19,638
718	Chemicals	29,201	718	Chemicals	29,201
720	Materials & Supplies	58,621	720	Sewer - Maintenance Supplies	58,621
732	Contractual Services - Accounting	2,633	732	Contractual Services - Accounting	2,633
750	Transportation Expense	7,014	750	Transportation Expense	7,014
759	Insurance - Other	11,456	759	Insurance - Other	11,456
766	Reg. Comm. Exp. - Rate Cast Amort.	14,280	766	Reg. Comm. Exp. - Rate Cast Amort.	14,280
770	Bad Debt Expense	832	770	Bad Debt Expense	832
775	Miscellaneous Expenses	13,030	775	Miscellaneous Expenses	13,030
403	Depreciation Expense-Sewer	72,368	403	Depreciation Expense-Sewer	72,368

UTILITIES, INC. OF SANDALHAYEN
 DOCKET NO. 06038-SU
 RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
 12/31/05 BALANCES

Account Number - MR	Description	Amount	Account Number - TB	Description	Amount
351.1	Organization	27,106	3511001	Organization	27,106
352.1	Franchises	3,421	3537002	Franchises	3,421
353.2	Land & Land Rights	128,588	3537002	Land & Land Rights	128,588
354.2	Structures & Improvements	1,073,238	3542011	Lift Station	471,104
			3547003	Buildings & Structures	588,312
			3547050	SEWER PLANT ALLOCATED	13,812
					1,073,238
360.2	Collection Sewers - Force	203,712	3602007	Force of Vacuum Mains	99,468
			3602006	Sewage Service Lines	104,244
					203,712
361.2	Collection Sewers - Gravity	619,764	3612008	Sewer Mains	468,543
			3612010	Manholes	151,221
					619,764
380.4	Treatment & Disposal Equipment	141,723	3804004	Sewer Lagoons	9,229
			3804005	Sewage Treatment Plant	132,494
					141,723
390.5	Office Furniture & Equipment	722	3907090	Office Structures & Improvements	364
			3907091	Office Furniture & Equipment	388
					752
391.5	Transportation Equipment	52,309	3917000	Transportation Equipment	52,309
393.5	Tools, Shop, & Garage Equipment	17,841	3947094	Tools, Shop, & Miscellaneous Equipment	17,841
394.5	Laboratory Equipment	4,310	3947095	Laboratory Equipment	4,310
398.5	Other Tangible Plant	1,584	3406050	Computer Allocated	1,584
354.2	Accumulated Depreciation - Structures & Improvements	464,338	1084003	Accumulated Depreciation - 1084003	195,552
			1084011	Accumulated Depreciation - 1084011	180,859
			1084050	Accumulated Depreciation - 1084050	87,927
					464,338

UTILITIES, INC. OF SANDALHAVEN
DOCKET NO. 060258-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
360.2	Accumulated Depreciation - Collection Sewers - Force	95,116	1084007	Accumulated Depreciation - 1084007	48,697
				Accumulated Depreciation - 1084006	46,419
					<u>95,116</u>
361.2	Accumulated Depreciation - Collection Sewers - Gravity	253,247	1084008	Accumulated Depreciation - 1084008	185,363
			1084010	Accumulated Depreciation - 1084010	67,884
					<u>253,247</u>
380.4	Accumulated Depreciation - Treatment & Disposal Equipment	15,228	1084004	Accumulated Depreciation - 3804004	548
			1084005	Accumulated Depreciation - 3804005	14,680
					<u>15,228</u>
390.5	Accumulated Depreciation - Office Furniture & Equipment	128	1081050	Accumulated Depreciation - 1084090	258
			1084091	Accumulated Depreciation - 1084091	(130)
					<u>128</u>
391.7	Accumulated Depreciation - Transportation Equipment	40,491	1082000	Accumulated Depreciation - Transportation	40,491
					<u>40,491</u>
393.5	Accumulated Depreciation - Tools, Shop, & Garage Equipment	2,288	1084094	Accumulated Depreciation - 3937094	2,288
					<u>2,288</u>
394.5	Accumulated Depreciation - Laboratory Equipment	1,049	1084095	Accumulated Depreciation - 3947095	1,049
					<u>1,049</u>
397.5	Accumulated Depreciation - Misc. Equipment	1,342	1081050	Accumulated Depreciation - Computer	1,342
					<u>1,342</u>
114	UTIL PLT ACQ ADJ-SEWER	441,304	1142010	UTIL PLT ACQ ADJ-SEWER	469,619
			1152020	ACCUM PROV UTIL PAA-SEWER	(28,315)
					<u>441,304</u>
115	Work in Process	59,410	1051092	Sewer Plant in Process	59,410
132	Special Deposits	25	1322000	Special Deposits	25
					<u>25</u>
141	Accounts Receivable-Trade	45,892	1411000	A/R - Customer	22,532
			1411002	A/R - Customer Accrual	23,360
					<u>45,892</u>

UTILITIES, INC. OF SANDALHAVEN
DOCKET NO. 060258-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
186.1	Deferred Rate Case Expense	22,159	1863010	Rate Case Expense - 3	22,159
					<u>22,159</u>
186.2	Other Misc. Deferred Debits	16,025	1865068	AMORT - TANK MAINT&REP(SWR)-8	16,025
					<u>16,025</u>
190	Accumulated Deferred Income Taxes-Assets	248,275	1901011	Deferred Federal Tax - CIAC Pre-1987	211,987
	Accumulated Deferred Income Taxes-Liabilities	(148,865)	1901012	Deferred Federal Tax - Tap Fee Post-2000	
			1901020	Deferred Federal Tax - Rate Case	(7,120)
			1901021	Deferred Federal Tax - Deferred Maintenance	(5,149)
			1901024	Deferred Federal Tax - Organization Expense	(28,004)
			1901031	Deferred Federal Tax - Depreciation	(104,607)
			1902011	Deferred State Tax - CIAC Pre-1987	36,288
			1902012	Deferred State Tax - Tap Fee Post-2000	
			1902020	Deferred State Tax - Rate Case	(1,320)
			1902021	Deferred State Tax - Maintenance	(2,765)
			1902031	Deferred State Tax - Depreciation	
		<u>99,410</u>			<u>99,410</u>
201	Common Stock Issued	1,000	2021010	Common Stock	1,000
					<u>1,000</u>
211	Other Paid-in-Capital	907,405	2112000	Miscellaneous Paid-in-Capital	907,405
					<u>907,405</u>
215	Unappropriated Retained Earnings	A-19 (607,490)	2151000	Retained Earnings - Prior Years	(540,976)
				Add: 2005 Net Income (Loss) from TB	(66,514)
					<u>(607,490)</u>
231	Accounts Payable	5,728	2311050	A/P Trade - Accrual	5,728
					<u>5,728</u>
233	Accounts Payable to Associated Companies	(295,556)	2334002	A/P - Water Service Corporation	(244,806)
			2334003	A/P - Water Service Distribution	239,793
			2334050	A/P - Intercompany	(10,538)
			2413000	Advances From UI	(280,005)
					<u>(295,556)</u>
	Customer Deposits	16,500	2351000	CUSTOMER DEPOSITS	16,500
236	Accrued Taxes	(1,000)	2361101	Accrued Gross Receipts Tax	(6,000)
			2361292	ACCRUED ST INCOME TAX	5,000
					<u>(1,000)</u>
	Accrued Interest	501	2372030	ACCRUED CUST DEP INTEREST	501

UTILITIES, INC. OF SANDALHAVEN
DOCKET NO. 060258-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
271	Contributions in Aid of Construction	2,293,750	2721000	CIAC - Sewer Undistributed	2,293,750
272	Accumulated Amortization of Contributions in Aid of Construction	(829,268)	2723000	Accumulated Amortization - CIAC Sewer	(829,268)
521.1	Measured Revenues - General Customers	263,656	5221000	Sewer Revenues	234,368
			5221099	Sewer Revenues - Actuals	(148)
			5222030	SEWER REVENUE-COMMERCIAL	29,436
					<u>263,656</u>
536	Other Wastewater Revenues	6,862	4711000	Miscellaneous Service Revenues	762
			4711003	NEW CUSTOMER CHGE - W & S	1,980
			4711008	NSF CHECK CHARGE	75
			4711099	CUT-OFF CHARGE	4,045
					<u>6,862</u>
701	Salaries & Wages - Employees	88,593	6019020	Salaries Charged to Plant	(31,726)
			6019040	Salaries - Operations	102,432
			6019045	Salaries - WSC Computers	1,148
			6019050	Salaries - Office	16,729
					<u>88,593</u>
704	Employee Pensions & Benefits	21,663	6049000	Employee Pension & Benefits	
			6049010	Health Insurance Reimbursements	21,633
			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	
					<u>21,633</u>
710	Purchased Sewer Treatment	1,034	6101020	Purchased Sewer Treatment	1,034
					<u>1,034</u>
711	Sludge Removal Expense	45,250	7754008	Sewer - Sludge Hauling	45,250
					<u>45,250</u>
715	Purchased Power	19,638	7151020	Electric Power - Sewer System	19,638

(30)

UTILITIES, INC. OF SANDALHAVEN
DOCKET NO. 060258-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
					<u>19,638</u>
718	Chemicals	29,201	6181010	CHLORINE	9,196
			6181090	OTHER CHEMICALS (TREATMENT)	20,005
					<u>29,201</u>
720	Materials & Supplies	58,621	7754003	Sewer - Maintenance Supplies	2,583
			7754006	Sewer - Maintenance Repairs	5,250
			7754009	Sewer - Electric Equipment Repair	3,087
			7755070	Sewer Permits	
			7758490	Sewer - Other Maintenance Expense	175
			6205003	Operators Expenses	27,948
			6759080	Maintenance Deferred Charges	4,415
			6759412	Uniforms	
			6759430	Sales/Use Tax Expense	
			6759490	Garbage Removal Wtr/Swr	
			6205003	Operators Expenses	
			6759017	Operators - Cleaning Supplies	
			6759018	Operators - Other Office Expense	
			6759019	Operators - Publications/Subscriptions	
			6759410	Operator Education Expenses	
			6759413	Operators - Postage	
			6759414	Operators - Office Supply Stores	
			6759416	Operators - Memberships	
			6355030	Testing Equipment & Chemicals	242
			7352020	Sewer Tests	14,921
					<u>58,621</u>
732	Contractual Services - Accounting	2,633	6329002	Audit Fees	2,633
750	Transportation Expense	7,014	6501020	Gasoline	7,014
					<u>7,014</u>
759	Insurance - Other	11,456	6599090	Other Insurance	11,456
					<u>11,456</u>
766	Reg Comm Exp. - Rate Cast Amort	14,280	7668010	Rate Case Expense	14,280
770	Bad Debt Expense	832	6708000	Uncollectible Accounts	832
					<u>832</u>

UTILITIES, INC. OF SANDALIAVEN
DOCKET NO. 060258-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
775	Miscellaneous Expense	13,033	6759003	Computer Supplies	
			6759016	Microfilming	
			6759001	Publications, Subscriptions, & Tapes	
			6759002	Answering Service	
			6759004	Printing & Blueprints	
			6759006	UPS & Air Freight	
			6759008	Xerox	
			6759009	Office Supply Stores	
			6759010	Reimbursement of Office Employee Expenses	
			6759013	Cleaning Supplies	
			6759014	Memberships - Office Employee	
			6759090	Other Office Expenses	6,927
			6759005	Postage & Postage Meter - Office	
			6759007	Printing Customer Service	
			6759011	Envelopes	
			6759012	Bill Stock	
			6759051	Computer Supplies - Billing	
			6759110	Office Telephone	2,911
			6759120	Office Electric	
			6759125	Office Water	
			6759130	Office Gas	
			6759135	Operations Telephones - Long Distance	
			6759136	Operations Telephones - Long Distance	
			6759140	Alarm System Phone Expense	
			6759210	Office Cleaning Services	760
			6759220	Landscaping, Mowing, & Snowplowing	
			6759230	Office Garbage Removal	
			6759260	Repair Office Machine & Heating	
			6759290	Other Office Maintenance	
			6759330	Memberships - Company	2,432
			7048050	Employee Education Expenses	
			7048055	Office Education/Training Expense	
			7758370	Meals & Related Expenses	
			7758380	Bank Service Charges	
			7758381	LOC Fee	
			7758390	Other Miscellaneous General	
					<u>13,030</u>
					(3)
403	Depreciation Expense-Sewer	72,368	4032090	Depreciation - 10190	584
			4032091	Depreciation - 10191	547
			4032092	Depreciation - 10300	7,879
			4032093	Depreciation - 10193	11
			4032094	Depreciation - 10194	130
			4032095	Depreciation - 10195	3
			4032097	Depreciation - 10197	97
			4032098	Depreciation - Computer	687
			4033001	Depreciation - 10201	225

UTILITIES, INC. OF SANDALHAVEN
DOCKET NO. 060258-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
12/31/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
			4033003	Depreciation - 10203	7,813
			4033004	Depreciation - 10204	264
			4033005	Depreciation - 10205	16,369
			4033006	Depreciation - 10206	3,316
			4033007	Depreciation - 10207	3,314
			4033008	Depreciation - 10208	9,711
			4033010	Depreciation - 10210	5,023
			4033011	Depreciation - 10211	15,219
			4033020	Depreciation - 10220	45
			4033090	Depreciation - 10290	9
			4033091	Depreciation - 10291	26
			4033094	Depreciation - 10294	1,115
			4033095	Depreciation - 0295	251
					<u>72,638</u>
407.3	Amortization of CIAC	(104,665)	4073000	Amortization Expense - CIAC Sewer	(69,537)
					<u>(69,537)</u>
408.1	Taxes Other than Income	43,260	4081121	Real Estate Tax	299
			4081122	Personal Property & ICT Tax	20,976
			4081301	GROSS RECEIPTS TAX	11,908
			4081303	FRANCHISE TAX	151
			4081201	FICA Expense	9,066
			4091050	Federal Unemployment Tax	274
			4091123	ST UNEMPLOYMENT TAX-IL	586
					<u>43,260</u>
	Provision for Income Taxes	22,999	4091000	Income Taxes - Federal	29,904
		18,613	4091100	INCOME TAXES-STATE	6,756
	Deferred Income Taxes	3,257	4101000	Deferred Income Taxes - Federal	6,305
			4101100	Deferred Income Taxes - State	1,086
426	Other Income	(13)	4131020	Rental Income	(13)
					<u>(13)</u>
420	Allowance for Funds Used During Construction	(1,349)	4201000	Interest During Construction	(1,349)
					<u>(1,349)</u>
427.5	Interest - Other	21,988	4192000	INTEREST EXPENSE-INTER-CO	21,988

UTILITIES, INC. OF SANDALHAVEN
 DOCKET NO. 06028-SU
 RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
 12/1/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
Short Term Interest			4272090	ST INT EXP CUSTOMERS DEP	1,048
			4272090	ST INT EXP OTHER	(197)
					851
					21,988

UTILITIES, INC. OF SANDALHAVEN
WASTEWATER TARIFF

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
- RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 43.00
1"	\$ 107.50
1 1/2"	\$ 214.99
2"	\$ 343.99
3"	\$ 752.47
4"	\$1,074.96
6"	\$2,149.92
Gallonage Charge (per 1,000 gallons)	\$ 33.44

- MINIMUM CHARGE - Base Facility Charge Per Month. Customers are still responsible for the Base Facility Charge if the dwelling unit or other account is disconnected or unoccupied for less than one year.
- 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

UTILITIES, INC. OF SANDALHAVEN
WASTEWATER TARIFF

RESIDENTIAL SERVICE
RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD- Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
All Meter Sizes	\$43.00
Gallonge Charge (Per 1,000 gallons) (Maximum 8,000 gallons)	\$27.87

- MINIMUM CHARGE - Base Facility Charge Per Month. Customers are still responsible for the Base Facility Charge if the dwelling unit is disconnected or unoccupied for less than one year.
- 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

UTILITIES, INC. OF SANDALHAVEN
WASTEWATER TARIFF

MULTI-RESIDENTIAL SERVICE
RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all master-metered residential customers including, but not limited to, Condominiums, Apartments and Mobile Homes.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD- Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
All Meter Sizes	\$43.00 (per dwelling unit)
Gallage Charge (per 1,000 gallons)	\$33.44

- MINIMUM CHARGE- Base Facility Charge Per Month. Customers are still responsible for the Base Facility Charge if the dwelling unit is disconnected or unoccupied for less than one year.
- 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

UTILITIES, INC. OF SANDALHAVEN
WASTEWATER TARIFF

REUSE WATER SERVICE
RATE SCHEDULE

AVAILABILITY - Available to the Wildflower Golf and Country Club pursuant to a Contract.

APPLICABILITY - To the extent of its capacity and wastewater flows, the Utility shall provide reuse water using treated wastewater effluent to the Wildflower Golf and Country Club.

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

RATE -

<u>Due Date</u>	<u>Amount Due</u>
March 31	\$1,130.86
June 30	\$1,130.86
September 30	\$1,130.86
December 31	\$1,130.86

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