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REPLY TO CENTRAL FLORIDA OFFICE

May 15, 2006

HAND DELIVERY

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

RECEIVED-FPSC  
 06 MAY 15 PM 12:31  
 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. 060257-WS; Cypress Lakes Utilities, Inc.'s Application for Rate Increase  
 in Polk County, Florida  
Our File No.: 30057.113

Dear Ms. Bayo:

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

- Sixteen (16) copies of the Application for Increase in Rates 04236-06
- Sixteen (16) copies of the Minimum Filing Requirements (Volume I) 04237-06
- Two (2) copies of the Billing Analysis (Volume II) 04238-06
- Two (2) copies of the Additional Engineering Information (Volumes III & IIIa) 04239-06
- Sixteen (16) copies of the Affidavit required by Rule 25-22.0407, Florida Administrative Code
- One (1) detailed map 04240-06
- The original and three (3) copies of the proposed Interim Rate Tariff Sheets (Exhibit "A" to the Application).

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

RECEIVED & FILED

FPSC-BUREAU OF RECORDS

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

Initials of person who forwarded check:

Stk

DOCUMENT NUMBER-DATE

04236 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 \$4,000.00 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 Lubertozzi, 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\CYPRESS LAKES\(.113) 2005 RATE CASE\PSC Clerk (Filing Application) 01.ltr.wpd

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of  
CYPRESS LAKES UTILITIES, INC.  
for an increase in water and wastewater  
rates in Polk County, Florida

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DOCKET NO. 060257-WS

APPLICATION FOR INCREASE IN RATES

Applicant, CYPRESS LAKES 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 water and wastewater rates in Polk 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:

Cypress Lakes 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  
Rose, Sundstrom & Bentley, LLP  
Sanlando Center  
2180 W. State Road 434, Suite 2118  
Longwood, FL 32799

DOCUMENT NUMBER-DATE

04236 MAY 15 8

FPSC-COMMISSION CLERK

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 September 23, 1997.

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. 020407-WS, utilizing a test year ending December 31, 2001, which culminated in Order No. PSC-03-0647-PAA-WS dated May 28, 2003. The Order was made final by Order No. PSC-03-0738-CO-WS dated June 20, 2003.

(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 water and 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 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 \$4,000.00 (\$2,000.00 for water and \$2,000.00 for wastewater) 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 rates are attached hereto as Exhibit "A".

VIII.

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

IX.

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

X.

The Utility requests that the Commission not withhold consent to the effectiveness of the proposed final water and wastewater rate increases as requested in this Application, or in the alternative, that the Commission grant interim water and wastewater 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".

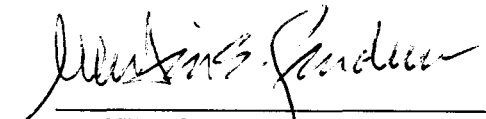
WHEREFORE, the Utility requests that the Florida Public Service Commission do the following:

1. Accept jurisdiction of this Application to grant an increase in water and wastewater rates utilizing the PAA procedure outlined in Section 367.081(8), F.S.
2. Not withhold consent to the effectiveness of the rates requested as final, or in the alternative, to grant the interim water and wastewater rates as requested herein and contained in the tariffs included as Exhibit "5".
3. Grant final rates as requested herein and contained in the tariffs included in Exhibit "6".

4. 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 Cypress Lakes Utilities, Inc., who states that Cypress Lakes 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 Cypress Lakes Utilities, Inc., who is personally known to me or has produced \_\_\_\_\_ as identification.

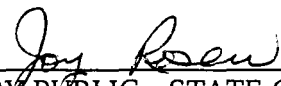
  
\_\_\_\_\_  
NOTARY PUBLIC - STATE OF ILLINOIS  
Printed Name: Joy Rosen  
My Commission Expires: June 30, 2007



EXHIBIT "A"

Tariff – Proposed Interim Rates

**EXHIBIT "B"**

**Tariff – Proposed Final Rates**

EXHIBIT "C"

Reconciliations of Annual Report to MFR to Trial Balance

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

<b>USOA Account</b>	<b>Account Name</b>	<b>Amount</b>	<b>Utilities, Inc. Account</b>	<b>Account Name</b>	<b>Amount</b>
				<b>Water</b>	
408.10	Utility Regulatory Assessment Fee	\$ 10,928	4081301	GROSS RECEIPTS TAX	\$ 10,866
			4081303	FRANCHISE TAX	\$ 62
					\$ 10,928
408.11	Property Taxes	\$ 6,219	4081121	REAL ESTATE TAX	\$ 200
			4081122	PERS PROP & ICT TAX	\$ 6,019
					\$ 6,219
408.12	Payroll Taxes	\$ 5,847	4081201	FICA EXPENSE	\$ 5,399
			4091050	FED UNEMPLOYMENT TAX	\$ 134
			4091060	ST UNEMPLOYMENT TAX	\$ 314
			4091123	ST UNEMPLOYMENT TAX-IL	\$ -
					\$ 5,847
409.1	Income Taxes	\$ (94)	4091000	INCOME TAXES-FEDERAL	\$ (80)
			4091100	INCOME TAXES-STATE	\$ (14)
					\$ (94)
410.10	Deferred Federal Income Taxes	\$ 6,299	4101000	DEF INCOME TAX-FEDERAL	\$ 6,299
410.11	Deferred State Income Taxes	\$ 1,084	4101100	DEF INCOME TAXES-STATE	\$ 1,084
411.10	Provision for Deferred Income Taxes - Credit	\$ -	4122000	AMORT OF ITC	\$ -
420	Allowance for Funds Used During Constructi	\$ 66	4201000	INTEREST DURING CONSTRUCTION	\$ 66
301	Organization	\$ -	3011001	ORGANIZATION	\$ -
302	Franchises	\$ -	3021002	FRANCHISES	\$ -
303	Land and Land Rights	\$ 509	3036010	LAND & LAND RIGHTS	\$ 509
304	Structures and Improvements	\$ 66,925	3043021	STRUCT & IMPRV (PUMP PLT)	\$ 64,284
			3044031	STRUCT & IMPRV (WATER T P)	\$ 2,641
					\$ 66,925
307	Wells and Springs	\$ 58,495	3072014	WELLS & SPRINGS	\$ 58,495
311	Pumping Equipment	\$ 164,452	3113025	ELECTRIC PUMP EQUIP	\$ 164,452
320	Water Treatment Equipment	\$ 14,522	3204032	WATER TREATMENT EQPT	\$ 14,522
330	Distribution Reservoirs and Standpipes	\$ 84,195	3305042	DIST RESV & STNDPIPES	\$ 84,195
331	Transmission and Distribution Mains	\$ 457,719	3315043	TRANS & DISTR MAINS	\$ 457,719
333	Services	\$ 232,641	3335045	SERVICE LINES	\$ 232,641
334	Meters and Meter Installations	\$ 136,903	3345046	METERS	\$ 122,901
			3345047	METER INSTALLATIONS	\$ 14,002
					\$ 136,903
335	Hydrants	\$ 80,470	3355048	HYDRANTS	\$ 80,470
340	Office Furniture and Equipment	\$ 932	3406091	OFF FURN & EQPT	\$ 932
341	Transportation Equipment	\$ 37,437	103	TRANSPORTATION EQPT.	\$ 37,437
343	Tools, Shop and Garage Equipment	\$ 25,807	3466094	TOOLS SHOP & MISC EQPT	\$ 25,807
344	Laboratory Equipment	\$ 5,785	3446095	LABORATORY EQPT	\$ 5,785
346	Communication Equipment	\$ -	3466097	COMMUNICATION EQPT	\$ -
348	Other Tangible Plant	\$ 33,316	3486050	WATER PLANT ALLOCATED	\$ 29,889
			104	COMPUTERS	\$ 3,427

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

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
					\$ 33,316
304	Structures and Improvements	\$ 2,095	4032011	DEPRECIATION-10111	\$ -
			4032021	DEPRECIATION-10121	\$ 2,012
			4032031	DEPRECIATION-10131	\$ 83
					<u>\$ 2,095</u>
307	Wells and Springs	\$ 1,945	4032014	DEPRECIATION-10114	\$ 1,945
311	Pumping Equipment	\$ 7,982	4032025	DEPRECIATION-10125	\$ 7,982
320	Water Treatment Equipment	\$ 639	4032032	DEPRECIATION-10132	\$ 639
330	Distribution Reservoirs and Standpipes	\$ 2,270	4032042	DEPRECIATION-10142	\$ 2,270
331	Transmission and Distribution Mains	\$ 10,581	4032043	DEPRECIATION-10143	\$ 10,581
333	Services	\$ 5,625	4032045	DEPRECIATION-10145	\$ 5,625
334	Meters and Meter Installations	\$ 6,712	4032046	DEPRECIATION-10146	\$ 6,199
			4032047	DEPRECIATION-10147	\$ 513
					<u>\$ 6,712</u>
335	Hydrants	\$ 1,685	4032048	DEPRECIATION-10148	\$ 1,685
341	Transportation Equipment	\$ 11,981	4032092	DEPRECIATION-10300	\$ 11,981
343	Tools, Shop and Garage Equipment	\$ 1,839	4032094	DEPRECIATION-10194	\$ 1,839
344	Laboratory Equipment	\$ 390	4032095	DEPRECIATION-10195	\$ 390
348	Other Tangible Plant	\$ 3,148	4032090	DEPRECIATION-10190	\$ 962
			4032091	DEPRECIATION-10191	\$ 890
			4032093	DEPRECIATION-10193	\$ 19
			4032097	DEPRECIATION-10197	\$ 158
			4032098	DEPRECIATION-COMPUTER	\$ 1,119
					<u>\$ 3,148</u>
304	Structures and Improvements	\$ 30,834	1083011	ACCUM DEPR.-10111	\$ -
			1083021	ACCUM DEPR.-10121	\$ 30,732
			1083031	ACCUM DEPR.-10131	\$ 102
					<u>\$ 30,834</u>
307	Wells and Springs	\$ 26,163	1083014	ACCUM DEPR.-10114	\$ 26,163
311	Pumping Equipment	\$ 76,201	1083025	ACCUM DEPR.-10125	\$ 76,201
320	Water Treatment Equipment	\$ 5,906	1083032	ACCUM DEPR.-10132	\$ 5,906
330	Distribution Reservoirs and Standpipes	\$ 22,991	1083042	ACCUM DEPR.-10142	\$ 22,991
331	Transmission and Distribution Mains	\$ 134,588	1083043	ACCUM DEPR.-10143	\$ 134,588
333	Services	\$ 58,298	1083045	ACCUM DEPR.-10145	\$ 58,298
334	Meters and Meter Installations	\$ 40,856	1083046	ACCUM DEPR.-10146	\$ 40,120
			1083047	ACCUM DEPR.-10147	\$ 736
					<u>\$ 40,856</u>
335	Hydrants	\$ 21,293	1083048	ACCUM DEPR.-10148	\$ 21,293
341	Transportation Equipment	\$ 19,468	110	ACCUM.DEPR.-TRANSPORTATION	\$ 19,468
343	Tools, Shop and Garage Equipment	\$ 7,421	1083094	ACCUM DEPR-TOOLS SHOP MISC	\$ 7,421
344	Laboratory Equipment	\$ 2,259	1083095	ACCUM DEPR.-10195	\$ 2,259
346	Communication Equipment	\$ -	1083097	ACCUM DEPR-COMMUN. EQPT.	\$ -

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

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
348	Other Tangible Plant	\$ 10,512	1081050	ACC DEPR-COMPUTER ALLOCATED	\$ 2,904
			1083050	ACC. DEPR-WATER ALLOCATED	\$ 7,608
					\$ 10,512
461.1	Sales to Residential Customers	\$ 243,848	401	WATER REVENUE	\$ 243,848
471	Miscellaneous Service Revenues	\$ 2,017	4711000	MISC SERVICE REVENUES	\$ 138
			4741003	NEW CUSTOMER CHGE - W & S	\$ 1,716
			4741008	NSF CHECK CHARGE	\$ 101
			4741009	CUT-OFF CHARGE	\$ 62
					\$ 2,017
601	Salaries and Wages - Employees	\$ 63,860	6019020	SALARIES-CHGD TO PLT-WSC	\$ (8,245)
			6019040	SALARIES-OPERATIONS	\$ 57,258
			6019045	SALARIES-WTR SERV-COMPUTERS	\$ 879
			6019050	SALARIES-OFFICE	\$ 13,968
			6019054	SALARIES-IL ADMIN	\$ -
					\$ 63,860
604	Employee Pensions and Benefits	\$ 13,054	6049010	HEALTH INS REIMBURSEMENTS	\$ 13,054
			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	\$ -
					\$ 13,054
615	Purchased Power	\$ 9,956	6151010	ELEC PWR - WATER SYSTEM	\$ 9,956
618	Chemicals	\$ 4,060	6181010	CHLORINE	\$ 4,017
			6181090	OTHER CHEMICALS (TREATMENT)	\$ 43
					\$ 4,060
620	Materials and Supplies	\$ 7,427	6755090	WATER-OTHER MAINT EXP	\$ 2,638
			6759503	WATER-MAINT SUPPLIES	\$ -
			6759506	WATER-MAINT REPAIRS	\$ -
			6759509	WATER-ELEC EQUIPT REPAIR	\$ -
			7754003	SEWER-MAINT SUPPLIES	\$ -
			7754006	SEWER-MAINT REPAIRS	\$ -
			7754008	SEWER-SLUDGE HAULING	\$ -
			7754009	SEWER-ELEC EQUIPT REPAIR	\$ -
			7754011	SEWER-SEWER RODDING	\$ -
			7755070	SEWER PERMITS	\$ -
			7758490	SEWER-OTHER MAINT EXP	\$ -
			6205003	OPERATORS EXPENSES	\$ 2,121
			6759017	OPERATORS-CLEANING SUPPLIES	\$ -
			6759018	OPERATORS-OTHER OFFICE EXPENSES	\$ -
			6759019	OPERATORS-PUBLICATIONS/SUSCRIPTIONS	\$ -
			6759080	MAINT-DEFERRED CHARGES	\$ 1,086
			6759402	PT OPERATORS	\$ -
			6759405	COMMUNICATION EXPENSES	\$ -
			6759412	UNIFORMS	\$ -
			6759413	OPERATORS-POSTAGE	\$ -
			6759414	OPERATORS-OFFICE SUPPLY STORES	\$ -
			6759416	OPERATORS-MEMBERSHIPS	\$ -
			6759430	SALES/USE TAX EXPENSE	\$ -
			6355010	WATER TESTS	\$ 843
			6355030	TESTING EQUIP & CHEM	\$ 739
					\$ 7,427
632	Contractual Services - Accounting	\$ 2,045	6329002	AUDIT FEES	\$ 2,045



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

USOA Account	Account Name	Amount	Utilities, Inc. Account	Account Name	Amount
			6329014	TAX RETURN REVIEW	\$ -
					\$ 2,045
633	Contractual Services - Legal	\$ -	6338001	LEGAL FEES	\$ -
636	Contractual Services - Other	\$ -	6369003	TEMP EMPLOY - CLERICAL	\$ -
			6369005	OUTSIDE COMPUTER SERV	\$ -
			6369006	EMPLOY FINDER FEES	\$ -
			6369007	COMPUTER MAINT	\$ -
			6369008	DIRECTORS FEES	\$ -
			6369009	COMPUTER-AMORT & PROG COST	\$ -
			6369090	OTHER DIR OUTSIDE SERVICES	\$ -
					\$ -
650	Transportation Expenses	\$ 5,425	6501020	GASOLINE	\$ 5,425
			6501030	AUTO REPAIR & TIRES	\$ -
			6501040	AUTO LICENSES	\$ -
					\$ 5,425
659	Insurance - Other	\$ 4,766	6599090	OTHER INS	\$ 4,766
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	\$ 9,599	7668010	RATE CASE	\$ 9,599
670	Bad Debt Expense	\$ 370	6708000	UNCOLLECTIBLE ACCOUNTS	\$ 370
			6708001	AGENCY EXPENSE	\$ -
					\$ 370
675	Miscellaneous Expenses	\$ 14,115	6759001	PUBL SUBSCRIPTIONS & TAPES	\$ 5,366
			6759002	ANSWERING SERV	\$ -
			6759003	COMPUTER SUPPLIES	\$ -
			6759004	PRINTING & BLUEPRINTS	\$ -
			6759005	POSTAGE & POSTAGE METER-OFFICE	\$ -
			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	\$ -
			6759110	OFFICE TELEPHONE	\$ 1,758
			6759111	OFFICE TELEPHONE-LONG DISTANCE	\$ -
			6759120	OFFICE ELECTRIC	\$ -
			6759130	OFFICE GAS	\$ -
			6759135	OPERATIONS TELEPHONES	\$ -
			6759136	OPERATIONS TELEPHONES-LONG DIST	\$ -
			6759140	ALARM SYS PHONE EXPENSE	\$ -
			6759160	OFFICE FAX MACH PHONE LINE	\$ -
			6759210	OFFICE CLEANING SERV	\$ 628
			6759220	LNDSCPING MOWING & SNOWPLWNG	\$ -
			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	\$ 6,363
					\$ 14,115
<b>Wastewater</b>					
408.10	Utility Regulatory Assessment Fee	\$ 15,700	4081301	GROSS RECEIPTS TAX	\$ 15,611
			4081303	FRANCHISE TAX	\$ 89
					\$ 15,700

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

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
408.11	Property Taxes	\$ 11,198	4081121	REAL ESTATE TAX	\$ 287
			4081122	PERS PROP & ICT TAX	\$ 10,911
					<u>\$ 11,198</u>
408.12	Payroll Taxes	\$ 5,681	4081201	FICA EXPENSE	\$ 5,245
			4091050	FED UNEMPLOYMENT TAX	\$ 130
			4091060	ST UNEMPLOYMENT TAX	\$ 306
			4091123	ST UNEMPLOYMENT TAX-IL	\$ -
					<u>\$ 5,681</u>
409.1	Income Taxes	\$ 300	4091000	INCOME TAXES-FEDERAL	\$ 256
			4091100	INCOME TAXES-STATE	\$ 44
					<u>\$ 300</u>
410.10	Deferred Federal Income Taxes	\$ (20,079)	4101000	DEF INCOME TAX-FEDERAL	\$ (20,079)
410.11	Deferred State Income Taxes	\$ (3,455)	4101100	DEF INCOME TAXES-STATE	\$ (3,455)
411.10	Provision for Deferred Income Taxes - Credit	\$ -	4122000	AMORT OF ITC	\$ -
420	Allowance for Funds Used During Constructi	\$ 126	4201000	INTEREST DURING CONSTRUCTION	\$ 126
351	Organization	\$ -	3511001	ORGANIZATION	\$ -
352	Franchises	\$ -	3521020	FRANCHISES	\$ -
353	Land and Land Rights	\$ 2,610	3537002	L & L RIGHTS	\$ 2,610
354	Structures and Improvements	\$1,126,343	3542011	LIFT STATION	\$ 88,600
			3547003	BLDGS & STRUCTS	\$ 1,037,743
					<u>\$ 1,126,343</u>
360	Collection Sewers - Force	\$ 344,006	3602006	SEWAGE SERVICE LINES	\$ 165,013
			3602007	FORCE OR VACUUM MAINS	\$ 178,993
					<u>\$ 344,006</u>
361	Collection Sewers - Gravity	\$ 908,770	3612008	SEWER MAINS	\$ 600,499
			3612010	MANHOLES	\$ 308,271
					<u>\$ 908,770</u>
380	Treatment and Disposal Equipment	\$ (63,009)	3804004	SEWER LAGOONS	\$ 462
			3804005	SEWAGE TRTMT PLANT	\$ (63,471)
					<u>\$ (63,009)</u>
390	Office Furniture and Equipment	\$ 311	3907091	OFF FURN & EQPT	\$ 311
393	Tools, Shop and Garage Equipment	\$ 9,130	3937094	TOOLS SHOP & MISC EQPT	\$ 9,130
394	Laboratory Equipment	\$ 6,906	3947095	LABORATORY EQPT	\$ 6,906
396	Communication Equipment	\$ 2,875	3967097	COMMUNICATION EQPT	\$ 2,875
354	Structures and Improvements	\$ 2,954	4033003	DEPRECIATION-10203	\$ 49
			4033011	DEPRECIATION-10211	\$ 2,905
					<u>\$ 2,954</u>
360	Collection Sewers - Force	\$ 5,960	4033007	DEPRECIATION-10207	\$ 5,960
361	Collection Sewers - Gravity	\$ 13,260	4033008	DEPRECIATION-10208	\$ 13,260
362	Special Collecting Structures	\$ -	4033004	DEPRECIATION-10204	\$ -
363	Services to Customers	\$ 5,391	4033006	DEPRECIATION-10206	\$ 5,391
380	Treatment and Disposal Equipment	\$ 28,159	4033005	DEPRECIATION-10205	\$ 28,159
382	Outfall Sewer Lines	\$ -	4033009	DEPRECIATION-10209	\$ -

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

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
389	Other Plant Miscellaneous Equipment	\$ 10,266	4033010	DEPRECIATION-10210	\$ 10,266
390	Office Furniture and Equipment	\$ -	4033091	DEPRECIATION-10291	\$ -
393	Tools, Shop and Garage Equipment	\$ 592	4033094	DEPRECIATION-10294	\$ 592
394	Laboratory Equipment	\$ 461	4033095	DEPRECIATION-10295	\$ 461
396	Communication Equipment	\$ 288	4033097	DEPRECIATION-10297	\$ 288
354	Structures and Improvements	\$ 325,606	1084003	ACCUM DEPR.-10203	\$ 264,409
			1084011	ACCUM DEPR.-10211	\$ 61,197
					<u>\$ 325,606</u>
360	Collection Sewers - Force	\$ 73,345	1084007	ACCUM DEPR.-10207	\$ 73,345
361	Collection Sewers - Gravity	\$ 170,985	1084008	ACCUM DEPR.-10208	\$ 170,985
362	Special Collecting Structures	\$ -	1084004	ACCUM DEPR.-10204	\$ -
363	Services to Customers	\$ 45,679	1084006	ACCUM DEPR.-10206	\$ 45,679
380	Treatment and Disposal Equipment	\$ (13,627)	1084005	ACCUM DEPR.-10205	\$ 13,627
382	Outfall Sewer Lines	\$ -	1084009	ACCUM DEPR.-10209	\$ -
389	Other Plant Miscellaneous Equipment	\$ 133,737	1084010	ACCUM DEPR.-10210	\$ 133,737
390	Office Furniture and Equipment	\$ -	1084091	ACCUM DEPR.-10291	\$ -
393	Tools, Shop and Garage Equipment	\$ 4,806	1084094	ACCUM DEPR.-10294	\$ 4,806
394	Laboratory Equipment	\$ 2,202	1084095	ACCUM DEPR.-10295	\$ 2,202
396	Communication Equipment	\$ 2,156	1084097	ACCUM DEPR.-10297	\$ 2,156
521.1	Residential Revenues	\$ 350,319	5221000	SEWER REVENUE	\$ 342,737
			5221099	SEWER REVENUE ACCRUALS	\$ (943)
			5222030	SEWER REVENUE-COMMERCIAL	\$ 8,525
					<u>\$ 350,319</u>
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)	\$ 2,898	4711000	MISC SERVICE REVENUES	\$ 198
			4741003	NEW CUSTOMER CHGE - W & S	\$ 2,468
			4741008	NSF CHECK CHARGE	\$ 144
			4741009	CUT-OFF CHARGE	\$ 88
					<u>\$ 2,898</u>
701	Salaries and Wages - Employees	\$ 62,048	6019020	SALARIES-CHGD TO PLT-WSC	\$ (8,011)
			6019040	SALARIES-OPERATIONS	\$ 55,632
			6019045	SALARIES-WTR SERV-COMPUTERS	\$ 855
			6019050	SALARIES-OFFICE	\$ 13,572
			6019054	SALARIES-IL ADMIN	\$ -
					<u>\$ 62,048</u>
704	Employee Pensions and Benefits	\$ 12,683	6049010	HEALTH INS REIMBURSEMENTS	\$ 12,683
			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	\$ -
					<u>\$ 12,683</u>

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

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
711	Sludge Removal Expense	\$ 57,500	7754008	SEWER-SLUDGE HAULING	\$ 57,500
715	Purchased Power	\$ 45,700	7151020	ELEC PWR - SEWER SYSTEM	\$ 45,700
718	Chemicals	\$ 7,359	6181010	CHLORINE	\$ 7,282
			6181090	OTHER CHEMICALS (TREATMENT)	\$ 77
					\$ 7,359
720	Materials and Supplies	\$ 35,692	7754003	SEWER-MAINT SUPPLIES	\$ 19,658
			7754006	SEWER-MAINT REPAIRS	\$ -
			7754009	SEWER-ELEC EQUIPT REPAIR	\$ -
			7754011	SEWER-SEWER RODDING	\$ -
			7755070	SEWER PERMITS	\$ -
			7758490	SEWER-OTHER MAINT EXP	\$ -
			6205003	OPERATORS EXPENSES	\$ 3,845
			6759017	OPERATORS-CLEANING SUPPLIES	\$ -
			6759018	OPERATORS-OTHER OFFICE EXPENSES	\$ -
			6759019	OPERATORS-PUBLICATIONS/SUSCRIPTIONS	\$ -
			6759080	MAINT-DEFERRED CHARGES	\$ -
			6759402	PT OPERATORS	\$ -
			6759405	COMMUNICATION EXPENSES	\$ -
			6759412	UNIFORMS	\$ -
			6759413	OPERATORS-POSTAGE	\$ -
			6759414	OPERATORS-OFFICE SUPPLY STORES	\$ -
			6759416	OPERATORS-MEMBERSHIPS	\$ -
			6759430	SALES/USE TAX EXPENSE	\$ -
			6355030	TESTING EQUIP & CHEM	\$ 719
			7352020	SEWER TESTS	\$ 11,470
					\$ 35,692
732	Contractual Services - Accounting	\$ 1,987	6329002	AUDIT FEES	\$ 1,987
			6329014	TAX RETURN REVIEW	\$ -
					\$ 1,987
733	Contractual Services - Legal	\$ -	6338001	LEGAL FEES	\$ -
736	Contractual Services - Other	\$ -	6369003	TEMP EMPLOY - CLERICAL	\$ -
			6369005	OUTSIDE COMPUTER SERV	\$ -
			6369006	EMPLOY FINDER FEES	\$ -
			6369007	COMPUTER MAINT	\$ -
			6369008	DIRECTORS FEES	\$ -
			6369009	COMPUTER-AMORT & PROG COST	\$ -
			6369090	OTHER DIR OUTSIDE SERVICES	\$ -
					\$ -
750	Transportation Expenses	\$ 5,271	6501020	GASOLINE	\$ 5,271
			6501030	AUTO REPAIR & TIRES	\$ -
			6501040	AUTO LICENSES	\$ -
					\$ 5,271
759	Insurance - Other	\$ 8,641	6599090	OTHER INS	\$ 8,641
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	\$ 9,327	7668010	RATE CASE	\$ 9,327
770	Bad Debt Expense	\$ 532	6708000	UNCOLLECTIBLE ACCOUNTS	\$ 532
			6708001	AGENCY EXPENSE	\$ -
					\$ 532
775	Miscellaneous Expenses	\$ 13,714	6759001	PUBL SUBSCRIPTIONS & TAPES	\$ 5,213
			6759002	ANSWERING SERV	\$ -
			6759003	COMPUTER SUPPLIES	\$ -
			6759004	PRINTING & BLUEPRINTS	\$ -
			6759005	POSTAGE & POSTAGE METER-OFFICE	\$ -
			6759006	UPS & AIR FREIGHT	\$ -
			6759008	XEROX	\$ -
			6759009	OFF SUPPLY STORES & W S-OFFICE	\$ -

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

USOA Account	Account Name	Amount	Utilities, Inc. Account	Account Name	Amount
			6759010	REIM OF OFF EMP EXP	\$ -
			6759013	CLEANING SUPPLIES	\$ -
			6759014	MEMBERSHIPS - OFFICE EMPLOYEE	\$ -
			6759015	PETTY CASH - OFFICE	\$ -
			6759016	MICROFILMING	\$ -
			6759090	OTHER OFFICE EXPENSES	\$ -
			6759110	OFFICE TELEPHONE	\$ 1,708
			6759111	OFFICE TELEPHONE-LONG DISTANCE	\$ -
			6759120	OFFICE ELECTRIC	\$ -
			6759130	OFFICE GAS	\$ -
			6759135	OPERATIONS TELEPHONES	\$ -
			6759136	OPERATIONS TELEPHONES-LONG DIST	\$ -
			6759140	ALARM SYS PHONE EXPENSE	\$ -
			6759160	OFFICE FAX MACH PHONE LINE	\$ -
			6759210	OFFICE CLEANING SERV	\$ 610
			6759220	LNDSCPING MOWING & SNOWPLWNG	\$ -
			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	\$ 6,183
					\$ 13,714

CYPRESS LAKE UTILITIES, INC.  
 DOCKET NO. 06697244  
 RECONCILIATION OF ANNUUM FILING REQUIREMENT TO TRIAL BALANCE  
 12/31/09 BALANCES

Account Number - MTR	Description	Amount	Account Number - TIL	Description	Amount
MTR 055 Account Number provided by					
3011	Organization	-	3011001	Organization	(14,043)
3021	Franchises	-	3021002	Franchises	1,810,013
3012	Land & Land Rights	509	3036010	Land & Land Rights	509
3042	Structure & Improvement	66,251	3044021	Structure & Improvement - Pump Plant	64,784
			3044031	Structure & Improvement - Water Treatment Plant	2,641
3072	Well & Springs	58,495	3072011	Well & Springs	66,625
				Well & Springs	58,495
3012	Pumping Equipment	(4,532)	3113025	Pipeline Pump Equipment	58,495
3203	Water Treatment Equipment	14,532	3254012	Water Treatment Equipment	14,532
3304	Distribution Reservoirs and Sump/Spillways	81,195	3355002	Distribution Reservoirs and Sump/Spillways	81,195
3314	Transmission and Distribution Means	457,719	3355003	Transmission and Distribution Means	457,719
3334	Services	232,641	3355005	Service Lines	232,641
3334	Meters & Meter Installations	18,901	3345006	Meters	122,901
			3345007	Meter Installations	18,901
3394	Hydrants	80,170	3355008	Hydrants	80,170
3405	Office Furniture & Equipment	932	3406000	Office Services & Improvements	475
			3406001	Office Furniture & Equipment	457
3415	Transportation Equipment	37,437	3017000	Transportation Equipment	37,437
3435	Tanks, Sheds, & Storage Equipment	25,807	3466004	Tanks, Sheds, & Miscellaneous Equipment	37,437
3445	Laboratory Equipment	5,785	3466005	Laboratory Equipment	25,807
3485	Other Tangible Plant	23,316	3466009	Water Plant Material	5,785
			3466010	Computer Hardware	29,549
				Computer Software	33,816
	<b>Total</b>	<b>\$ 1,200,010.34</b>			<b>\$ 1,200,010.34</b>

CYPRESS LAKES UTILITIES, INC.  
DOCKET NO. 060257-ws  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
12/31/05 BALANCES

MFR Account Number	Description	Amount	Account Number - TB	Description	Amount from TB
MFR A-6 account numbers presented as:					
351.1	Organization	-	3511001	Organization	<u>0</u>
					<u>0</u>
352.1	Franchises	-	3521020	Franchises	<u>(1)</u>
					<u>(1)</u>
353.2	Land & Land Rights	2,610	3537002	Land & Land Rights	<u>2,610</u>
					<u>2,610</u>
354.2	Structures & Improvements	1,126,344	3542011	Lift Station	88,600
			3547003	Buildings & Structures	1,037,743
			3547050	Sewer Plant Allocated	-
			1041000	Utility Plant Acquired/Disposed	-
					<u>1,126,344</u>
360.2	Collection Sewers - Force	344,007	3602006	Sewage Service Lines	164,759
			3602007	Force or Vacuum Mains	178,994
			3752008	Reuse Transmission & Distribution Systems	254
					<u>344,007</u>
361.2	Collection Sewers - Gravity	908,770	3612008	Sewer Mains	600,499
			3612010	Manholes	308,271
					<u>908,770</u>
380.4	Treatment & Disposal Equipment	(63,009)	3804004	Sewer Lagoons	462
			3804005	Sewage Treatment Plant	(63,471)
					<u>(63,009)</u>
390.5	Office Furniture & Equipment	311	3907090	Office Structures & Improvements	-
			3907091	Office Furniture & Equipment	311
					<u>311</u>
393.5	Tools, Shop, & Garage Equipment	9,130	3937094	Tools, Shop, & Miscellaneous Equipment	<u>9,130</u>
					<u>9,130</u>
394.5	Laboratory Equipment	6,906	3947095	Laboratory Equipment	<u>6,906</u>
					<u>6,906</u>
396.5	Communication Equipment	2,875	3967097	Communication Equipment	<u>2,875</u>
					<u>2,875</u>
	Total	2,337,942	Total		<u>2,337,942</u>

CYPRESS LAKES UTILITIES, INC.  
DOCKET NO. 060251-04  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
12/31/05 BALANCES

MFR Account Numbers	Description	Amount	Account Number - TB	Description	Amount
108.2	Accumulated Depreciation - UPIS				
MFR A-9 account numbers presented as:					
301.1	Accumulated Depreciation - Organization	-	1083001	Accumulated Depreciation - 3011001	(41)
					(41)
304.2	Accumulated Depreciation - Structures & Improvements	30,834	1083021	Accumulated Depreciation - 3043021	(30,732)
			1083031	Accumulated Depreciation - 3044031	(102)
			1084050	Accumulated Depreciation - Sewer Allocated	-
			1084000	Accumulated Depreciation - Sewer	(30,833)
					(30,833)
307.2	Accumulated Depreciation - Wells & Springs	26,163	1083014	Accumulated Depreciation - 3072014	(26,163)
					(26,163)
311.3	Accumulated Depreciation - Pumping Equipment	76,201	1083025	Accumulated Depreciation - 3113025	(76,201)
					(76,201)
320.3	Accumulated Depreciation - Water Treatment Equipment	5,906	1083032	Accumulated Depreciation - 3004032	(5,906)
					(5,906)
330.4	Accumulated Depreciation - Distribution Reservoirs & Stand Pipes	22,991	1083042	Accumulated Depreciation - 3305042	(22,991)
					(22,991)
331.4	Accumulated Depreciation - Transmission and Distribution Mains	134,388	1083043	Accumulated Depreciation - 3315043	(70,713)
			1083044	Accumulated Depreciation - 3315044	(63,875)
					(134,588)
333.4	Accumulated Depreciation - Services	58,298	1083045	Accumulated Depreciation - 3335045	(58,298)
					(58,298)
334.4	Accumulated Depreciation - Meters and Meter Installation	40,856	1083046	Accumulated Depreciation - 3345046	(40,420)
			1083047	Accumulated Depreciation - 3345047	(436)
					(40,857)
335.4	Accumulated Depreciation - Hydrants	21,293	1083048	Accumulated Depreciation - 3355048	(21,293)
					(21,293)
341.5	Accumulated Depreciation - Transportation Equipment	19,468	1082000	Accumulated Depreciation - Transportation	(19,468)
					(19,468)
343.5	Accumulated Depreciation - Tools, Shop, & Garage Equipment	7,421	1083090	Accumulated Depreciation - 3406090	(54)
			1083094	Accumulated Depreciation - 1083094	(7,367)
					(7,421)
344.5	Accumulated Depreciation - Laboratory Equipment	2,259	1083095	Accumulated Depreciation - 3446095	(2,259)
					(2,259)
348.5	Accumulated Depreciation - Other Tangible Plant	10,512	1081059	Accumulated Depreciation - Computer Allocated	(2,914)
			1083050	Accumulated Depreciation - Water Allocated	(7,608)
					(10,512)
Total		\$ 456,790.00	Total		\$ (456,830.38)



CYPRESS LAKES UTILITIES, INC.  
 DOCKET NO. 060257-MS  
 RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
 12/31/06 BALANCES

MFR Account Numbers	Description	Amount	Account Number - 1B	Description	Amount
108 1	Accumulated Depreciation - UPS				
MFR A-10 account numbers presented as:	Accumulated Depreciation - Organization	-	1084001	Accumulated Depreciation - 3111001	660
354 1					660
353 1	Accumulated Depreciation - Franchises	-	1084020	Accumulated Depreciation - 3521020	(280)
					(280)
354 2	Accumulated Depreciation - Structures & Improvements	325,666	1084003	Accumulated Depreciation - 3542003	(264,499)
			1084011	Accumulated Depreciation - 3542011	(61,167)
			1084050	Accumulated Depreciation - Sewer Allocated	
			1084000	Accumulated Depreciation - Sewer	(325,666)
					(723,345)
360 2	Accumulated Depreciation - Collection Sowers - Force	73,345	1084007	Accumulated Depreciation - 3602007	(73,345)
					(73,345)
361 2	Accumulated Depreciation - Collection Sowers - Gravity	170,985	1084008	Accumulated Depreciation - 3612008	(170,985)
					(170,985)
363 2	Accumulated Depreciation - Services to Customers	45,679	1084006	Accumulated Depreciation - 3602006	(45,679)
					(45,679)
380 4	Accumulated Depreciation - Treatment & Disposal Equipment	(13,627)	1084004	Accumulated Depreciation - 3804004	390
			1084005	Accumulated Depreciation - 3804005	13,618
			1085906	Accumulated Depreciation - 3662006	(9)
			1085908	Accumulated Depreciation - 3752008	(2)
					13,628
380 4	Other Plant & Miscellaneous Equipment	133,777	1084010	Accumulated Depreciation - 3612010	(133,777)
					(133,777)
390 7	Accumulated Depreciation - Tools, Shop, & Garage Equipment	4,866	1084009	Accumulated Depreciation - 3907009	518
			1084011	Accumulated Depreciation - 3907011	(53)
			1084094	Accumulated Depreciation - 3952094	(5,211)
					(4,866)
394 5	Accumulated Depreciation - Laboratory Equipment	2,202	1084095	Accumulated Depreciation - 3947095	(2,202)
					(2,202)
396 7	Accumulated Depreciation - Communication Equipment	2,156	1084097	Accumulated Depreciation - 3967097	(2,156)
					(2,156)
Total		\$ 744,889.00	Total		\$ (744,235.02)

MFR Account Numbers	Description	Amount	Account Number - TB	Description	Amount
271	Contributions in Aid of Construction	292,537	2711000	CIAAC - Water Undistributed	27,759
	Water Total A-12		2711010	CIAAC - Water Tax	(3,125)
			2711014	CIAAC - Water Wells & Springs	(1,006)
			2711021	CIAAC - Water Structure and Improvement	(12,432)
			2711025	CIAAC - Water Electric Pump Equipment	(30,351)
			2711031	CIAAC - Water Structure and Improvement	(10)
			2711032	CIAAC - Water Treatment Equipment	(2,170)
			2711042	CIAAC - Water Distribution Reserves and Stand Pipes	(13,942)
			2711043	CIAAC - Water Transmission & Distribution Line	(86,744)
			2711045	CIAAC - Water Service Lines	(39,584)
			2711046	CIAAC - Water Meters	(23,402)
			2711047	CIAAC - Water Meter Installation	(103)
			2711048	CIAAC - Water Hydrants	(13,909)
271	Contributions in Aid of Construction	711,034	2721000	CIAAC - Sewer Undistributed	0
	Wastewater Total A-12		2721003	CIAAC - Sewer Buildings & Structures	(286,488)
			2721004	CIAAC - Sewer Lagoons	(10)
			2721005	CIAAC - Sewage Treatment Plant	(50,557)
			2721006	CIAAC - Sewage Service Lines	(43,599)
			2721007	CIAAC - Sewer Force or Vacuum Mains	(51,091)
			2721008	CIAAC - Sewer Mains	(169,214)
			2721010	CIAAC - Sewer Tax	-
			2721011	CIAAC - Sewer Lift Station	(22,432)
			2721098	CIAAC - Sewer Manholes	(87,644)
					(71,034)

CYPRESS LAKES UTILITIES, INC.

DOCKET NO. 060257-ws

RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE

12/31/05 BALANCES

<u>MFR Account Numbers</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - TB</u>	<u>Description</u>	<u>Amount</u>
MFR A-14 account numbers presented as:					
272	Accumulated Amortization of Contributions in Aid of Construction	77,208	2722000	Accumulated Amortization - CIA Water	54,435
	Water Total A-14		2722010	Accumulated Amortization - CIAC Tax	1,058
			2722014	Accumulated Amortization - Wells & Springs	1,102
			2722021	Accumulated Amortization - Structures & Improvements	1,159
			2722025	Accumulated Amortization - Electric Pump Equipment	4,559
			2722031	Accumulated Amortization - Structures & Improvements	1
			2722032	Accumulated Amortization - Water Treatment Equipment	296
			2722042	Accumulated Amortization - Distribution Reservoirs and Stand Pipes	1,134
			2722043	Accumulated Amortization - Transmission and distribution mains	6,038
			2722045	Accumulated Amortization - Service Lines	2,973
			2722046	Accumulated Amortization - Meters	3,509
			2722047	Accumulated Amortization - Meter Installations	15
			2722048	Accumulated Amortization - Hydrants	929
					<u>77,206</u>
272	Accumulated Amortization of Contributions in Aid of Construction	166,887	2723000	Accumulated Amortization - CIAC Sewer	105,139
	Wastewater Total A-14		2723003	Accumulated Amortization - Buildings & Structures	18,206
			2723004	Accumulated Amortization - Sewer Lagoons	1
			2723005	Accumulated Amortization - Sewage Treatment Plant	12,828
			2723006	Accumulated Amortization - Sewage Service Lines	4,204
			2723007	Accumulated Amortization - Force or Vacuum Mains	5,107
			2723008	Accumulated Amortization - Sewer Mains	11,274
			2723010	Accumulated Amortization - Sewer CIAC	-
			2723011	Accumulated Amortization - Lift Station	2,344
			2723098	Accumulated Amortization - Manholes	7,785
					<u>166,887</u>

CYPRESS LAKES UTILITIES, INC.  
DOCKET NO. 060257-ws  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
12/31/05 BALANCES

MFR Account Numbers	Description	Amount	Account Number - TB	Description	Amount
105	Construction Work in Progress	200,004	1032010	Plant Held for Future Use	200,004
					<u>200,004</u>
	Cash	15	1311001	Cash Unapplied	15
					<u>15</u>
132	Special Deposits	4,000	1322000	Special Deposits	4,000
					<u>4,000</u>
141	Customer Accounts Receivable	78,070	1411000	A/R - Customer	35,766
			1411002	A/R - Customer Accrual	42,304
					<u>78,070</u>
186.1	Deferred Rate Case Expense	30,870	1863012	Rate Case Expense - 2	75,787
			1863013	Rate Case Expense - 3	-
			1863015	Rate Case Expense - 5	799
			1863062	Rate Case Expense - Amortization - 2	(45,716)
			1863063	Rate Case Expense - Amortization - 3	-
					<u>30,870</u>
186.2	Other Deferred Debits	1,016	1862063	Deferred Charges - Tank Maintenance & Repair (Sewer) - 3	-
			1862064	Deferred Charges - Tank Maintenance & Repair (Sewer) - 4	-
			1862049	Deferred Charges - VOC Testing	1,820
			1865063	Amortization - Tank Maintenance & Repair (Sewer) - 3	-
			1865063	Amortization - Tank Maintenance & Repair (Sewer) - 4	-
			1865049	Amortization - VOC Testing	(804)
					<u>1,016</u>
190	Accumulated Deferred Income Taxes	9,419	1901012	Deferred Federal Tax - Tap Fee Post-2000	6,906
			1902012	Deferred State Tax - Tap Fee Post-2000	1,104
			1902031	Deferred State Tax - Depreciation	1,409
					<u>9,419</u>

CYPRESS LAKES UTILITIES, INC.  
DOCKET NO. 060257-ws  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
12/31/05 BALANCES

MFR Account Numbers	Description	Amount	Account Number - TB	Description	Amount
201	Common Stock Issued	1,000	2021010	Common Stock	(1,000)
					<u>(1,000)</u>
211	Other Paid-in-Capital	1,610,043	2111000	Paid-in-Capital	-
			2112000	Miscellaneous Paid-in-Capital	(1,610,043)
					<u>(1,610,043)</u>
215	Unappropriated Retained Earnings	(228,142)	2151000	Retained Earnings - Prior Years	219,934
				Add: 2005 Net Income (Loss) from TB	
					<u>219,934</u>
231	Accounts Payable	4,527	2311050	A/P Trade - Accrual	(4,527)
					<u>(4,527)</u>
233	Notes and Account Payable - Assoc. Cos.	657,556	2334002	A/P - Water Service Corporation	(457,621)
			2334003	A/P - Water Service Distribution	1,034,644
			2334050	A/P - Intercompany	(22,804)
			2413000	Advances From UI	(1,211,774)
					<u>(657,555)</u>
235	Customer Deposits	13,800	2351000	Customer Deposits	(13,800)
					<u>(13,800)</u>
236	Accrued Taxes	17,028	2361176	Accrued Tax- POLK	(2,398)
			2361292	Accrued State Income Tax	(30)
			2361101	Accrued Gross Receipts Tax	(14,600)
					<u>(17,028)</u>
237	Accrued Interest on Other Liabilities	485	2372030	Accrued Interest on Customer Deposits	(485)
					<u>(485)</u>
190	Accumulated Deferred Income Taxes	23,605	1901020	Deferred Federal Tax - Rate Case	(10,033)
	Accumulated Deferred Income Taxes ( from A-18)		1901021	Deferred Federal Tax - Deferred Maintenance	(327)
			1901024	Deferred Federal Tax - Organization Expense	(18,665)
			1901031	Deferred Federal Tax - Depreciation	6,836
			1902011	Deferred State Tax - CIAC Pre-1987	-
			1902020	Deferred State Tax - Rate Case	(1,363)
			1902021	Deferred State Tax - Maintenance	(53)
					<u>(23,605)</u>

CYPRESS LAKES UTILITIES, INC.  
DOCKET NO. 060257-ws  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
12/31/05 BALANCES

MFR Account Numbers	Description	Amount	Account Number - TB	Description	Amount
MFR B-4 account numbers presented as:					
461.1	Measured Revenues - General Customers	243,848	4611020	Sewer Revenues	(225,324)
			4611099	Sewer Revenues - Accruals	3,292
			4612030	Sewer Revenues - Commercial	(21,816)
					<u>(243,848)</u>
521.1	Measured Revenues - General Customers	350,319	5221000	Sewer Revenues	(342,737)
			5221099	Sewer Revenues - Accruals	942
			5222030	Sewer Revenues - Commercial	(8,525)
					<u>(350,319)</u>
471	Miscellaneous Service Revenues	2,017	4711000	Miscellaneous Service Revenues	(325)
536	Other Sewer Revenues	<u>2,898</u>	4711025	Connection Meter Fees	-
		<u>4,915</u>	4741009	Cut-Off Charge	(150)
			4741013	Tampering Fee	(10)
			4741003	New Customer Charges	(4,185)
			4741008	NSF Check Charge	(245)
					<u>(4,915)</u>

CYPRESS LAKES UTILITIES, INC.  
DOCKET NO. 00215-04  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
12/31/05 BALANCES

MFR Account Number	Description	Amount	Account Number - T/I	Description	Amount
MFR B-5 & B-6 account numbers presented as:					
601 & 701	Salaries & Wages - Employees	125,908	6019020	Salaries Charged to Plant	(14,256)
			6019040	Salaries - Operations	112,891
			6019045	Salaries - WSC/ Computers	1,734
			6019050	Salaries - Office	27,541
					<u>125,908</u>
604 & 704	Employee Pensions & Benefits	25,737	6049090	Employee Pension & Benefits	1,429
			6049010	Health Insurance Reimbursements	15,267
			6049011	Employee Insurance Deductions	(555)
			6049012	Health Costs & Other	58
			6049015	Dental Insurance Reimbursements	184
			6049020	Parent Contributions	3,400
			6049050	Health Insurance Premiums	343
			6049055	Dental Premiums	28
			6049060	Term Life Insurance	76
			6049065	Term Life Insurance - Optional	1
			6049067	ATLAC	2
			6049070	401(K)/SOP Contributions	4,396
			6049080	Disability Insurance	41
			6049090	Other Employee Pension & Benefits	1,967
					<u>25,737</u>
711 & 611	Sludge Removal Expense	57,500	7750008	Sever - Sludge Hauling	57,500
					<u>57,500</u>
615 & 715	Purchased Power	55,656	7151020	Electric Power - Sewer System	45,790
			6151010	Electric Power - Water System	9,956
					<u>55,656</u>
618 & 718	Chemicals	11,419	6181010	Chlorine	11,299
			6181050	Other Control Chemicals	-
			6181090	Other Chemicals (Treatment)	120
					<u>11,419</u>
620 & 720	Maintenance & Supplies	43,119	7250003	Sever - Maintenance Supplies	1,348
			6755001	Water - Maintenance Expense	369
			6755003	Water - Maintenance Supplies	713
			6755006	Water - Maintenance Repair	550
			6755009	Water - Electrical Equipment Repair	1,096
			6756006	Sever - Maintenance Repairs	5,795
			6756008	Human/Nonem Cost	474
			6756009	Sever - Electric Equipment Repair	790
			6755070	Sever Permits	-
			6756001	Sever - Other Maintenance Expense	5,010
			6756011	Sever - Rodding	4,906
			6756000	Maintenance Deferral Charges	612
			6756012	Uniforms	220
			6756030	Sever/Use Tax Expense	36
			6756000	Garbage Removal W/Sludge	922
			6756012	Part Time Operators	840
			6205003	Operators Expenses	3
			6756017	Operators - Cleaning Supplies	522
			6756018	Operators - Other Office Expense	1,193
			6756019	Operators - Publications/Subscriptions	84
			6756010	Operator Education Expenses	431
			6355010	Water Tests	844
			6756013	Operators - Postage	73
			6756014	Operators - Office Supply Stores	492
			6756016	Operators - Memberships	1,143
			6355010	Testing Equipment & Chemicals	1,458
			7352020	Sever Tests	11,471
					<u>43,119</u>
731 & 631	Contractual Services - Engineering	-	6319011	Engineering Fees	-
					<u>-</u>
632 & 732	Contractual Services - Accounting	4,032	6329002	Audit Fees	1,638
			6329014	Tax Return Review	367
			6338001	Legal Fees	93
			6360003	Temporary Employee - Clerical	829
			6360005	Personel Services	330
			6360007	Computer Maintenance	456
			6360006	Employee Finder Fees	(12)
			6360000	Other Direct Outside Services	53
			6360009	Computer Amortization and Program Cost	191
			6360012	Internet Supplier	87
					<u>4,032</u>
750 & 650	Transportation Expense	10,696	6501020	Gasoline	6,536
			6501030	Auto Repair & Tires	4,160
			6501040	Auto Licenses	-
			6509000	Other Transportation Expenses	-
					<u>10,696</u>
759 & 659	Insurance - Other	13,407	6599000	Other Insurance	13,407
					<u>13,407</u>
766 & 666	Regulatory Commission Expense - Rate Case	18,926	7660010	Rate Case Expense	18,926
					<u>18,926</u>
770 & 670	Bad Debt Expense	902	6700001	Agency Expense	70
			6700000	Uncollectible Accounts	832
					<u>902</u>
775 & 675	Miscellaneous Expense	27,829	6750003	Container Supplies	231
			6750016	Microfilming	147
			6750001	Publications, Subscriptions, & Tapes	70
			6750002	Answering Service	193
			6750004	Printing & Blauprints	116
			6750006	LPS & Air Freight	263
			6750008	Xerox	95
			6750009	Office Supply Stores	747
			6750010	Reimbursement of Office Employee Expenses	28
			6750013	Cleaning Supplies	32
			6750012	Bill Stock	176
			6750014	Memberships - Office Employee	6
			6750090	Other Office Expenses	424
			6750005	Postage & Postage Meter - Office	6,318
			6750007	Printing Customer Service	425
			6750011	Envelope	1,016
			6750051	Computer Supplies - Hailing	293
			6750110	Office Telephone	314
			6750120	Office Electric	164
			6750123	Office Printer	38
			6750130	Office Gas	60
			6750135	Operations Telephones - Long Distance	2,135
			6750136	Operations Telephones - Long Distance	4
			6750140	Alarm System Home Expense	751
			6750210	Office Cleaning Services	419
			6750220	Landscaping, Mowing, & Snowplowing	215
			6750230	Office Garbage Removal	56
			6750260	Repair Office Machine & Heating	49
			6750290	Other Office Maintenance	508
			6750330	Memberships - Company	2
			7040050	Employee Education Expenses	1
			7040055	Office Education/Training Expense	135
			7758070	Mail & Related Expenses	153
			7758380	Bank Service Charges	1,572
			6501000	Meter Reading Fees	95,125
			7758381	FIX Fee	-
			7758380	Other Miscellaneous Charges	-
					<u>27,829</u>

CYPRESS LAKES UTILITIES, INC.  
DOCKET NO. 060257-ws  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
12/31/05 BALANCES

MFR Account Numbers	Description	Amount	Account Number - TB	Description	Amount
MFR B-13 account numbers presented as:					
407.3	Net Depreciation Expense Water	56,892	4032001	Depreciation - 10101	0
			4032014	Depreciation - 10114	1,945
			4032021	Depreciation - 10121	2,012
			4032025	Depreciation - 10125	7,982
			4032031	Depreciation - 10131	83
			4032032	Depreciation - 10132	640
			4032042	Depreciation - 10142	2,270
			4032043	Depreciation - 10143	10,581
			4032045	Depreciation - 10145	5,626
			4032046	Depreciation - 10146	6,199
			4032047	Depreciation - 10147	513
			4032048	Depreciation - 10148	1,685
			4032090	Depreciation - 10190	962
			4032091	Depreciation - 10191	890
			4032092	Depreciation - 10300	11,981
			4032093	Depreciation - 10193	19
			4032094	Depreciation - 10194	1,839
			4032095	Depreciation - 10195	390
			4032097	Depreciation - 10197	158
			4032098	Depreciation - Computer	1,119
					<u>56,893</u>
407.3	Amortization of CIAC	21,245	4071000	Amortization Expense - CIA - Water	(1,147)
			4071010	Amortization Expense - 2721010	(633)
			4071014	Amortization Expense - 2731014	(366)
			4071021	Amortization Expense - 2741021	(389)
			4071025	Amortization Expense - 2751025	(1,318)
			4071031	Amortization Expense - 2761031	(0)
			4071032	Amortization Expense - 2771032	(99)
			4071042	Amortization Expense - 2781042	(376)
			4071043	Amortization Expense - 2791043	(2,021)
			4071045	Amortization Expense - 2801045	(990)
			4071046	Amortization Expense - 2811046	(1,170)
			4071047	Amortization Expense - 2821047	(5)
			4071048	Amortization Expense - 2831048	(309)
					<u>(9,023)</u>



CYPRESS LAKES UTILITIES, INC.  
DOCKET NO. 060257-ws  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE  
12/31/05 BALANCES

MFR Account Numbers	Description	Amount	Account Number - TB	Description	Amount
MFR B-14 account numbers presented as:					
403	Depreciation Expense- Sewer	67,331	4033000	Depreciation - Sewer	-
			4033001	Depreciation - 10201	(0)
			4033003	Depreciation - 10203	49
			4033004	Depreciation - 10204	1
			4033005	Depreciation - 10205	28,158
			4033006	Depreciation - 10206	5,391
			4033007	Depreciation - 10207	5,961
			4033008	Depreciation - 10208	13,260
			4033010	Depreciation - 10210	10,265
			4033011	Depreciation - 10211	2,905
			4033020	Depreciation- 10220	87
			4033090	Depreciation - 10290	-
			4033091	Depreciation - 10291	21
			4033094	Depreciation - 10294	571
			4033095	Depreciation - 0295	461
			4033097	Depreciation - 10297	287
			4037008	Depreciation - 3752008	0
					<u>67,417</u>
407.3	Amortization of CIAC - Sewer	28,710	4073000	Amortization Expense - CIAC Sewer	-
			4073003	Amortization Expense - 2721003	(14)
			4073004	Amortization Expense - 2721004	(0)
			4073005	Amortization Expense - 2721005	(11,762)
			4073006	Amortization Expense - 2721006	(1,452)
			4073007	Amortization Expense - 2721007	(1,701)
			4073008	Amortization Expense - 2721008	(3,757)
			4073010	Amortization Expense - 2721010	-
			4073011	Amortization Expense - 2721011	(747)
			4073098	Amortization Expense - 2721098	(2,919)
					<u>(22,351)</u>

CYPRESS LAKES UTILITIES, INC.

DOCKET NO. 060257-ws

RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE

12/31/05 BALANCES

<u>MFR Account Numbers</u>	<u>Description</u>	<u>Amount</u>	<u>Account Number - TB</u>	<u>Description</u>	<u>Amount</u>
MFR Schedule C-3					
427.1	Other Interest Expense - Intercompany	80,031	4192000	Interest Expense - Intercompany	<u>80,031</u>
					<u>80,031</u>
420	Allowance for Funds Used During Construction	(192)	4201000	Interest During Construction	<u>(192)</u>
					<u>(192)</u>

CYPRESS LAKES UTILITIES, INC.  
 WORKSHEET NO. 000237-03  
 RECONCILIATION OF SIGNING FILING REQUIREMENT TO ANNUAL REPORT  
 12/31/09 BALANCES

Account Number - NFR	Description	Amount	Account Number - O&B	Description	Amount	Document Location
301.2 & 313.2	Land & Land Rights	3,119	313.2 & 301.2	Land & Land Rights	3,119	
314.2 & 304.2	Structures & Improvements	1,193,268	314.2 & 304.2	Structures & Improvements	1,193,268	
360.2	Collection Screens - Force	144,006		Collection Screens - Force	144,006	
361.2	Collection Screens - Gravity	908,720		Collection Screens - Gravity	908,720	
380.4	Treatment & Disposal Equipment	(63,009)		Treatment & Disposal Equipment	(63,009)	
390.3 & 340.3	Office Furniture & Equipment	1,243	390.7 & 340.3	Office Furniture & Equipment	1,243	
341.3	Transportation Equipment	37,437	341.3	Transportation Equipment	37,437	
393.3 & 343.3	Tools, Shop, & Miscellaneous Equipment	34,937	393.7 & 343.3	Tools, Shop, & Miscellaneous Equipment	34,937	
394.3 & 344.3	Laboratory Equipment	12,691	394.7 & 344.3	Laboratory Equipment	12,691	
369.6	Communication Equipment	2,875	396.7 & 346.3	Communication Equipment	2,875	
398 & 348.3	Other Tangible Plant	33,316	348.3	Other Tangible Plant	33,316	
307.2	Wells & Springs	58,495	307.2	Wells & Springs	58,495	
311.2	Pumping Equipment	164,432	311.2	Pumping Equipment	164,432	
320.3	Water Treatment Equipment	14,322	320.3	Water Treatment Equipment	14,322	
320.4	Distribution Reservoirs and Shad Pipes	84,195	320.4	Distribution Reservoirs and Shad Pipes	84,195	
311.4	Transmission and Distribution Main	457,719	311.4	Transmission and Distribution Main	457,719	
313.4	Service	232,641	313.4	Service	232,641	
314.4	Meters and Meter Installations	138,903	314.4	Meters and Meter Installations	138,903	
313.4	Hydram	80,470	313.4	Hydram	80,470	

CYPRESS LAKES UTILITIES, INC.  
 DOCKET NO. 06057575  
 RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT  
 123109 BALANCES

Account Number - IFR	Description	Amount	Account Number - AR	Description	Amount	Document Location
Schedule A-3 & A-6 1081	Accumulated Depreciation - IFRS		W-401 & S-401	Accumulated Depreciation - IFRS		
Schedule A-9 & A-10 3311 & 30111	Accumulated Depreciation - Organization	-	W-402 & S-402	Accumulated Depreciation - Organization		
			N/A for annual report			
3142 & 3042	Accumulated Depreciation - Structures & Improvements	336,440	304 & 314	Accumulated Depreciation - Structures & Improvements	336,440	
					336,440	
3072	Accumulated Depreciation - Wells & Springs	26,163	307	Wells & Springs	26,163	
					26,163	
3112	Accumulated Depreciation - Pumping Equipment	76,201	311	Pumping Equipment	76,201	
					76,201	
3203	Accumulated Depreciation - Water Treatment Equipment	3,906	320	Water Treatment Equipment	3,906	
					3,906	
3104	Accumulated Depreciation - Distribution Reservoirs and Stand Pipes	22,991	310	Distribution Reservoirs and Stand Pipes	22,991	
					22,991	
3114	Accumulated Depreciation - Transmission and Distribution Masts	134,588	311	Transmission and Distribution Masts	134,588	
					134,588	
3334	Accumulated Depreciation - Services	58,298	333	Services	58,298	
					58,298	
3144	Accumulated Depreciation - Meters and Meter Installations	40,836	314	Meters and Meter Installations	40,836	
					40,836	
3154	Accumulated Depreciation - Hydrants	21,293	315	Hydrants	21,293	
					21,293	
3602	Accumulated Depreciation - Collection Sewers - Fence	73,345	360	Accumulated Depreciation - Collection Sewers - Fence	73,345	
					73,345	
3612	Accumulated Depreciation - Collection Sewers - Gravity	170,985	361	Accumulated Depreciation - Collection Sewers - Gravity	170,985	
					170,985	
3612	Accumulated Depreciation - Services to Customers	45,679	366	Accumulated Depreciation - Services to Customers	45,679	
					45,679	
3804	Accumulated Depreciation - Treatment & Disposal Equipment	(13,627)	380	Accumulated Depreciation - Treatment & Disposal Equipment	(13,627)	
					(13,627)	
3894	Accumulated Depreciation - Other Plant & Miscellaneous Equipment	133,737	388	Accumulated Depreciation - Other Plant & Miscellaneous Equipm	133,737	
					133,737	
3917 & 3415	Accumulated Depreciation - Transportation Equipment	19,468	391	Accumulated Depreciation - Transportation Equipment	19,468	
					19,468	
3917 & 3415	Accumulated Depreciation - Tools, Shop, & Garage Equipment	12,227	393 & 343	Accumulated Depreciation - Tools, Shop, & Garage Equipment	12,227	
					12,227	
3942 & 3445	Accumulated Depreciation - Laboratory Equipment	4,461	394 & 344	Accumulated Depreciation - Laboratory Equipment	4,461	
					4,461	
3965	Accumulated Depreciation - Communication Equipment	2,156	396	Accumulated Depreciation - Communication Equipment	2,156	
					2,156	
3987 & 3485	Accumulated Depreciation - Other Tangible Plant	10,512	348	Accumulated Depreciation - Other Tangible Plant	10,512	
					10,512	
					10,512	

CYPRESS LAKES UTILITIES, INC.  
 DOCKET NO. 06057-W3  
 RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT  
 12/31/08 BALANCES

Account Number - MER Schedule A-3 & A-6 Schedule B-3 & B-6	Description	Amount	Account Number - AR W-4(b) & S-4(b) W-10 a and S-10a	Description	Amount	Document Location
701	Salaries & Wages - Employees	125,908	701 & 601	Salaries & Wages - Employees	125,908	125,908
704	Employee Pensions & Benefits	23,737	704 & 604	Employee Pensions & Benefits	23,737	23,737
711	Sludge Removal Expense	57,500	711	Sludge Removal Expense	57,500	57,500
715	Purchased Power	55,656	715 & 615	Purchased Power	55,656	55,656
718	Chemicals	11,419	718 & 618	Chemicals	11,419	11,419
720	Materials & Supplies	43,119	720 & 620	Materials & Supplies	43,119	43,119
731	Contractual Services - Engineering	-		Contractual Services - Engineering	-	-
732	Contractual Services - Accounting	4,932	732 & 632	Contractual Services - Accounting	4,932	4,932
733	Contractual Services - Legal	-		Contractual Services - Legal	-	-
735	Contractual Services - Other	-		Contractual Services - Other	-	-
750	Transportation Expense	10,696	750 & 650	Transportation Expense	10,696	10,696
759	Insurance - Other	13,407	759 & 659	Insurance - Other	13,407	13,407
766	Regulatory Commission Expense - Rate Case	18,926	766 & 666	Regulatory Commission Expense - Rate Case	18,926	18,926
770	Bad Debt Expense	902	770 & 670	Bad Debt Expense	902	902
775	Miscellaneous Expense	27,829	775 & 675	Miscellaneous Expense	27,829	27,829

CYPRESS LAKES UTILITIES, INC.  
DOCKET NO. 060257-WS  
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT  
12/31/05 BALANCES

Account Number - MFR Schedule A-7 & A-6 Schedule A-12 & A-14	Description	Amount	Account Number - AR W-4(b) & S-4(b) F-7(b)	Description	Amount	Document Location
271	Contributions in Aid of Construction Water Total A-12 Wastewater Total A-12	292,537 <u>711,034</u> <u>1,003,571</u>	271	Contributions in Aid of Construction	1,003,571 <u>1,003,571</u>	F-2(b)-271c
272	Accumulated Amortization of CIAC Water Total A-14 Wastewater Total A-14	77,208 <u>166,887</u> <u>244,095</u>	272	Accumulated Amortization of CIAC	244,095 <u>244,095</u>	F-2(b)-272c
Schedule A-18 & A-19 105	Construction Work in Progress	200,004				
	Cash	15	F-1(a) 131	Cash	15 <u>15</u>	F-1(a)-131c
132	Special Deposits	4,000	132	Special Deposits	4,000 <u>4,000</u>	F-1(a)-132c
141	Customer Accounts Receivable	78,070	141-144	Customer Accounts Receivable	78,070 <u>78,070</u>	F-1(a)-141-144c
186.1 186.2	Deferred Rate Case Expense Other Deferred Debits	30,870 <u>1,016</u> <u>31,886</u>	F-1(b) 186	Misc Deferred Debits	31,886 <u>31,886</u>	F-1(b)-186c
190	Accumulated Deferred Income Taxes (assets)	9,419	190	Accumulated Deferred Income Taxes	9,419 <u>9,419</u>	F-1(b)-190c
201	Common Stock Issued	1,000	F-2(a) 201	Common Stock Issued	1,000 <u>1,000</u>	F-2(a)-201c
211	Additional Paid-in-Capital	1,610,043	211	Other Paid in Capital	1,610,043 <u>1,610,043</u>	F-2(a)-211c
215	Retained Earnings	(228,142)	214-215	Retained Earnings	(228,142) <u>(228,142)</u>	F-2(a)-214-215c
231	Accounts Payable	4,572	231	Accounts Payable	4,572 <u>4,572</u>	F-2(a)-231c
	Notes and Accounts Payable - Associated Costs	657,556	233	Notes and Accounts Payable - Associated Costs	657,556 <u>657,556</u>	F-2(a)-233c
	Customer Deposits	13,800	235	Customer Deposits	13,800 <u>13,800</u>	F-2(a)-235c
236	Accrued Taxes	17,028	236	Accrued Taxes	17,028 <u>17,028</u>	F-2(a)-236c
	Accrued Interest	483	237	Accrued Interest	483 <u>483</u>	F-2(a)-237c
	Accumulated Deferred Income Taxes (Liability)	23,609	F-2(b) 281 & 283	Total Accumulated Deferred Income Tax	(5,420) 29,029 <u>23,609</u>	F-2(b)-281c F-2(b)-283c

CYPRESS LAKES UTILITIES, INC.  
 REPORT NO. 060257-WS  
 RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT  
 12/31/05 BALANCES

Account Number - NTR	Description	Amount	Account Number - AR	Description	Amount	Document
Schedule A-3 & A-6			F-301			
Schedule B-4			W-401 & S-401			
461.1	Miscellaneous Revenue - General Customers	241,848	400	Operation Revenue	599,082	F-301-400e
471	Miscellaneous Service Revenue	2,017			599,082	
521.1	Miscellaneous Revenue - General Customers	330,319				
536	Other Wastewater Revenues	2,898				
		<u>599,082</u>				
304.2 & 304.2	Structures & Improvements	5,046	403	Depreciation Expense	124,223	F-301-403e
306.2	Collection Systems - Force	5,046				
307.2	Collection Systems - Gravity	13,380				
307.2	Sanitary Collection Systems	5,381				
307.2	Valves & Springs	1,945				
311.2	Pumping Equipment	7,962				
320.3	Water Treatment Equipment	639				
320.4	Treatment & Disposal Equipment	26,158				
320.4	On-site Reservoirs & Standpipes	2,270				
331.4	Transmission & Distribution Mains	10,581				
333.4	Services	5,625				
334.4	Meters & Meter Installations	6,712				
335.4	Hydrometers	7,722				
336.4 & 308.4	Power Generation & Misc. Equipment	10,386				
341.5 & 301.5	Transportation Equipment	11,981				
345.5 & 304.5	Tools, Shop & Garage Equipment	2,431				
346.5 & 306.5	Laboratory Equipment	851				
346.5 & 308.5	Communication Equipment	268				
	Other Tangible Plant	<u>3,146</u>				
		<u>124,223</u>				
B2 & B1	Accumulation of Other Utility Plant	87	407	Amortization Expense (Other than C.I.A.C.)	87	F-301-407e
407.3						
408.11	Other Taxes	55,573	408	Taxes Other than Income	55,573	F-301-408e
C-2						
Line 231 Utility Adjusted	Total Current Taxes	4,656	409	Current Income Taxes	208	F-301-409e
C-3						
Line 19 Utility Adjusted	Total Deferred Tax Expense	(16,131)	410.10	Deferred Federal Income Taxes	(11,780)	F-301-410.10e
			410.11	Deferred State Income Taxes	(4,351)	F-301-410.11e
					<u>(16,131)</u>	

CYPRESS LAKES UTILITIES, INC.  
 DEPARTMENT OF REVENUE  
 RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT  
 12/31/08 BALANCES

Account Number - APR Subtotal 03 & 40	Description	Amount	Account Number - AR W-01 & 40	Description	Amount	Document Location
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301.1 Organization	0	351.1
302.1 Franchises	0	352.1
339.1 Other Plant & Misc. Equipment	0	389.1
303.2 Land & Land Rights	0	353.2
304.2 Structures & Improvements	2095	354.2
		360.2
		361.2
		362.2
		363.2
		364.2
		365.2
305.2 Collect. & Impound. Reservoirs	0	
306.2 Lake, River & Other Intakes	0	
307.2 Wells & Springs	1945	
308.2 Infiltration Galleries & Tunnels	0	
309.2 Supply Mains	0	
310.2 Power Generation Equipment	0	
311.2 Pumping Equipment	7982	
		375.2
339.2 Other Plant & Misc. Equipment	0	389.2
303.3 Land & Land Rights	0	353.3
304.3 Structures & Improvements	0	354.3
		370.3
		371.3
320.3 Water Treatment Equipment	639	
339.3 Other Plant & Misc. Equipment	0	389.3
303.4 Land & Land Rights	0	353.4
304.4 Structures & Improvements	0	354.4
		380.4
		381.4
		382.4
330.4 Distr. Reservoirs & Standpipes	2270	
331.4 Transm. & Distribution Mains	10581	
333.4 Services	5625	
334.4 Meters & Meter Installations	6712	
335.4 Hydrants	1685	
339.4 Other Plant & Misc. Equipment	0	389.4
303.5 Land & Land Rights	0	353.5
304.5 Structures & Improvements	0	354.5
340.5 Office Furniture & Equipment	0	390.5
341.5 Transportation Equipment	11981	391.5
342.5 Stores Equipment	0	392.5
343.5 Tools, Shop & Garage Equipment	1839	393.5
344.5 Laboratory Equipment	390	394.5
345.5 Power Operated Equipment	0	395.5
346.5 Communication Equipment	0	396.5
347.5 Miscellaneous Equipment	0	397.5
348.5 Other Tangible Plant	3148	398.5

Organization	0	301.1 & 351.1
Franchises	0	302.1 & 352.1
Other Plant & Misc. Equipment	0	339.1 & 389.1
Land & Land Rights	0	303.2 & 353.2
Structrures & Improvements	2954	304.2 & 354.2
Collection Sewers - Force	5960	360.2
Collection Sewers - Gravity	13260	361.2
Special Collecting Structures	0	362.2
Services to Customers	5391	363.2
Flow Measuring Devices	0	364.2
Flow Measuring Installations	0	365.2
		305.2
		306.2
		307.2
		308.2
		309.2
		310.2
		311.2
Reuse Services	0	375.2
Other Plant & Misc. Equipment	0	339.2 & 389.2
Land & Land Rights	0	303.3 & 353.3
Structrures & Improvements	0	304.3 & 354.3
Receiving Wells	0	370.3
Pumping Equipment	0	371.3
		320.3
Other Plant & Misc. Equipment	0	339.3 & 389.3
Land & Land Rights	0	303.4 & 353.4
Structrures & Improvements	0	304.4 & 354.4
Treatment & Disposal Equipment	28159	380.4
Plant Sewers	0	381.4
Outfall Sewer Lines	0	382.4
		330.4
		331.4
		333.4
		334.4
		335.4
Other Plant & Misc. Equipment	10266	339.4 & 389.4
Land & Land Rights	0	303.5 & 353.5
Structrures & Improvements	0	304.5 & 354.5
Office Furniture & Equipment	0	340.5 & 390.5
Transportation Equipment	0	341.5 & 391.5
Stores Equipment	0	342.5 & 392.5
Tools, Shop & Garage Equipment	592	343.5 & 393.5
Laboratory Equipment	461	344.5 & 394.5
Power Operated Equipment	0	345.5 & 395.5
Communication Equipment	288	346.5 & 396.5
Miscellaneous Equipment	0	347.5 & 397.5
Other Tangible Plant	0	348.5 & 398.5

Organization	-		
Franchises	-		
Other Plant & Misc. Equipment	-		
Land & Land Rights	-	304.2 & 35	Structrures 5,049
Structrures & Improvements	5,049	360.2	Collection ! 5,960
Collection Sewers - Force	5,960	361.2	Collection ! 13,260
Collection Sewers - Gravity	13,260	363.2	Services to 5,391
Special Collecting Structures	-	307.2	Wells & Sp 1,945
Services to Customers	5,391	311.2	Pumping E 7,982
Flow Measuring Devices	-	320.3	Water Trea 639
Flow Measuring Installations	-	380.4	Treatment 28,159
Collect. & Impound. Reservoirs	-	330.4	Distr. Rese 2,270
Lake, River & Other Intakes	-	331.4	Transm. & 10,581
Wells & Springs	1,945	333.4	Services 5,625
Infiltration Galleries & Tunnels	-	334.4	Meters & M 6,712
Supply Mains	-	335.4	Hydrants 1,685
Power Generation Equipment	-	339.4 & 38	Other Plan 10,266
Pumping Equipment	7,982	341.5 & 39	Transporta 11,981
Reuse Services	-	343.5 & 39	Tools, Sho 2,431
Other Plant & Misc. Equipment	-	344.5 & 39	Laboratory 851
Land & Land Rights	-	346.5 & 39	Communic 288
Structrures & Improvements	-	348.5 & 39	Other Tang 3,148
Receiving Wells	-		
Pumping Equipment	-		
Water Treatment Equipment	639		
Other Plant & Misc. Equipment	-		
Land & Land Rights	-		
Structrures & Improvements	-		
Treatment & Disposal Equipment	28,159		
Plant Sewers	-		
Outfall Sewer Lines	-		
Distr. Reservoirs & Standpipes	2,270		
Transm. & Distribution Mains	10,581		
Services	5,625		
Meters & Meter Installations	6,712		
Hydrants	1,685		
Other Plant & Misc. Equipment	10,266		
Land & Land Rights	-		
Structrures & Improvements	-		
Office Furniture & Equipment	-		
Transportation Equipment	11,981		
Stores Equipment	-		
Tools, Shop & Garage Equipment	2,431		
Laboratory Equipment	851		
Power Operated Equipment	-		
Communication Equipment	288		
Miscellaneous Equipment	-		
Other Tangible Plant	3,148		

NAME OF COMPANY: CYPRESS LAKES UTILITIES, INC.

WASTEWATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all the rules and regulations of this Tariff and General Rules and Regulations of the Commission.
- RATES - Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 12.88
1"	\$ 32.21
1-1/2"	\$ 64.41
2"	\$103.04
3"	\$193.20
4"	\$322.00
6"	\$644.00
Gallonage Charge (per 1,000 Gallons)	\$ 7.38

MINIMUM CHARGE - Base Facility Charge 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, separate and apart from bill, service may then be discontinued.

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

TYPE OF FILING - Final Rates

Lawrence N. Schumacher  
ISSUING OFFICER  
PRESIDENT  
TITLE

NAME OF COMPANY: CYPRESS LAKES UTILITIES, INC.

WASTEWATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.

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

RATES - Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
All Meter Sizes	\$ 12.88
Gallage Charge (per 1,000 Gallons) (Maximum 8,000 Gallons)	\$ 6.15

MINIMUM CHARGE - Base Facility Charge 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, separate and apart from bill, service may then be discontinued.

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

TYPE OF FILING - Final Rates

Lawrence N. Schumacher  
ISSUING OFFICER  
PRESIDENT  
TITLE

NAME OF COMPANY: CYPRESS LAKES UTILITIES, INC.

WASTEWATER TARIFF

MULTI-RESIDENTIAL SERVICE

RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all meter-metered residential customers including, but not limited to, condominiums, apartments and mobile homes.
- LIMITATIONS - Subject to all the rules and regulations of this Tariff and General Rules and Regulations of the Commission.
- RATES - Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
All Meter Sizes	\$ 12.88 (Per dwelling unit)
Gallage Charge (per 1,000 Gallons) (Maximum 8,000 Gallons per dwelling unit)	\$ 6.15

MINIMUM CHARGE - Base Facility Charge 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, separate and apart from bill, service may then be discontinued.

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

TYPE OF FILING - Final Rates

Lawrence N. Schumacher  
ISSUING OFFICER  
PRESIDENT  
TITLE

NAME OF COMPANY: CYPRESS LAKES UTILITIES, INC.

WATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all the rules and regulations of this Tariff and General Rules and Regulations of the Commission.
- RATES - Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 8.43
1"	\$ 21.09
1-1/2"	\$ 42.17
2"	\$ 67.44
3"	\$126.45
4"	\$210.75
6"	\$421.50
Gallonage Charge (per 1,000 Gallons)	\$ 3.68

MINIMUM CHARGE - Base Facility Charge 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, separate and apart from bill, service may then be discontinued.

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

TYPE OF FILING - Final Rates

Lawrence N. Schumacher  
ISSUING OFFICER  
PRESIDENT  
TITLE

NAME OF COMPANY: CYPRESS LAKES UTILITIES, INC.

WATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.

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

RATES - Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 8.43
Gallonge Charge (per 1,000 Gallons)	
0-6,000	\$ 3.35
6,001-12,000	\$ 5.03
Over 12,000	\$ 6.70

MINIMUM CHARGE - Base Facility Charge 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, separate and apart from bill, service may then be discontinued.

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

TYPE OF FILING - Final Rates

Lawrence N. Schumacher  
ISSUING OFFICER  
PRESIDENT  
TITLE



NAME OF COMPANY: CYPRESS LAKES UTILITIES, INC.

WATER TARIFF

MULTI-RESIDENTIAL SERVICE

RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all master-metered residential customers including, but not limited to, condominiums, apartments and mobile homes.
- LIMITATIONS - Subject to all the rules and regulations of this Tariff and General Rules and Regulations of the Commission.
- RATES - Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
All meter sizes	\$ 8.43
Gallonage Charge (per 1,000 Gallons)	
0-6,000	\$ 3.35
6,001-12,000	\$ 5.03
Over 12,000	\$ 6.70

MINIMUM CHARGE - Base Facility Charge 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, separate and apart from bill, service may then be discontinued.

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

TYPE OF FILING - Final Rates

Lawrence N. Schumacher  
ISSUING OFFICER  
PRESIDENT  
TITLE

NAME OF COMPANY: CYPRESS LAKES UTILITIES, INC.

WASTEWATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all the rules and regulations of this Tariff and General Rules and Regulations of the Commission.
- RATES - Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 10.77
1"	\$ 26.92
1-1/2"	\$ 53.83
2"	\$ 86.16
3"	\$161.55
4"	\$269.25
6"	\$538.50
Gallonage Charge (per 1,000 Gallons)	\$ 6.17

MINIMUM CHARGE - Base Facility Charge 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, separate and apart from bill, service may then be discontinued.

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

TYPE OF FILING - Interim Rates

Lawrence N. Schumacher  
ISSUING OFFICER  
PRESIDENT  
TITLE

NAME OF COMPANY: CYPRESS LAKES UTILITIES, INC.

WASTEWATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all the rules and regulations of this Tariff and General Rules and Regulations of the Commission.
- RATES - Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
All Meter Sizes	\$ 10.77
Gallonage Charge (per 1,000 Gallons) (Maximum 8,000 Gallons)	\$ 5.14

MINIMUM CHARGE - Base Facility Charge 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, separate and apart from bill, service may then be discontinued.

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

TYPE OF FILING - Interim Rates

Lawrence N. Schumacher  
ISSUING OFFICER  
PRESIDENT  
TITLE

NAME OF COMPANY: CYPRESS LAKES UTILITIES, INC.

WASTEWATER TARIFF

MULTI-RESIDENTIAL SERVICE

RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all meter-metered residential customers including, but not limited to, condominiums, apartments and mobile homes.
- LIMITATIONS - Subject to all the rules and regulations of this Tariff and General Rules and Regulations of the Commission.
- RATES - Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
All Meter Sizes	\$ 10.77 (Per dwelling unit)
Gallonage Charge (per 1,000 Gallons) (Maximum 8,000 Gallons per dwelling unit)	\$ 5.14

MINIMUM CHARGE - Base Facility Charge 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, separate and apart from bill, service may then be discontinued.

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

TYPE OF FILING - Interim Rates

Lawrence N. Schumacher  
ISSUING OFFICER  
PRESIDENT  
TITLE

NAME OF COMPANY: CYPRESS LAKES UTILITIES, INC.

WASTEWATER TARIFF

REUSE WATER SERVICE

RATE SCHEDULE

AVAILABILITY - Available to the Cypress Lakes Golf Course pursuant to a contract.

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

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

RATES - Monthly  
\$

MINIMUM CHARGE - \$

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 bill, service may then be discontinued.

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

TYPE OF FILING - Interim Rates

Lawrence N. Schumacher  
ISSUING OFFICER  
PRESIDENT  
TITLE

NAME OF COMPANY: CYPRESS LAKES UTILITIES, INC.

WATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all the rules and regulations of this Tariff and General Rules and Regulations of the Commission.
- RATES - Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 6.59
1"	\$ 16.48
1-1/2"	\$ 32.97
2"	\$ 52.72
3"	\$ 98.85
4"	\$164.75
6"	\$329.50
Gallonage Charge (per 1,000 Gallons)	\$ 2.87

MINIMUM CHARGE - Base Facility Charge 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, separate and apart from bill, service may then be discontinued.

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

TYPE OF FILING - Interim Rates

Lawrence N. Schumacher  
ISSUING OFFICER  
PRESIDENT  
TITLE

NAME OF COMPANY: CYPRESS LAKES UTILITIES, INC.

WATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all the rules and regulations of this Tariff and General Rules and Regulations of the Commission.
- RATES - Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 6.59
Gallonage Charge (per 1,000 Gallons)	
0-6,000	\$ 2.63
6,001-12,000	\$ 3.96
Over 12,000	\$ 5.27

MINIMUM CHARGE - Base Facility Charge 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, separate and apart from bill, service may then be discontinued.

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

TYPE OF FILING - Interim Rates

Lawrence N. Schumacher  
ISSUING OFFICER  
PRESIDENT  
TITLE

NAME OF COMPANY: CYPRESS LAKES UTILITIES, INC.

WATER TARIFF

MULTI-RESIDENTIAL SERVICE

RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all master-metered residential customers including, but not limited to, condominiums, apartments and mobile homes.
- LIMITATIONS - Subject to all the rules and regulations of this Tariff and General Rules and Regulations of the Commission.
- RATES - Monthly

<u>Meter Size</u>	<u>Base Facility Charge</u>
All meter sizes	\$ 6.59
Gallonage Charge (per 1,000 Gallons)	
0-6,000	\$ 2.63
6,001-12,000	\$ 3.96
Over 12,000	\$ 5.27

MINIMUM CHARGE - Base Facility Charge 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, separate and apart from bill, service may then be discontinued.

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

TYPE OF FILING - Interim Rates

Lawrence N. Schumacher  
ISSUING OFFICER  
PRESIDENT  
TITLE